



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

November 6, 2008

Mr. Wesley A Taylor
Smith-Midland Corporation
5119 Catlett Road
P.O. Box 300
Midland, VA 22728

RE: Smith-Midland Corporation
Form 10-K for the fiscal year ended December 31, 2007
Filed April 15, 2008
File #1-13752

Dear Mr. Taylor:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief