



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

September 4, 2008

Mr. Hatem El Khalidi
President and CEO
Arabian American Development Company
10830 North Central Expressway
Suite 175
Dallas, TX 75231

**Re: Arabian American Development Company
Form 10-K for Fiscal Year Ended December 31, 2007
Filed March 14, 2008
File No. 1-33926**

Dear Mr. El Khalidi:

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

Sincerely,

Chris White
Branch Chief