



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 16, 2011

Ms. Connie Cook  
Treasurer  
Arabian American Development Company  
P.O. Box 1636  
Silsbee, TX 77656

**Re: Arabian American Development Company  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 15, 2010, Amended February 22, 2011  
File No. 1-33926**

Dear Ms. Cook:

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

Sincerely,

H. Roger Schwall  
Assistant Director