

**Arabian American Development Company**

P.O. Box 1636  
Silsbee, Texas 77656  
(409) 385-8300

December 2, 2009

United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Ms. Laura Nicholson

Re: Arabian American development Company  
Form 10-K for the Fiscal year Ended December 31, 2008  
Filed March 16, 2009  
Form 10-Q for the Fiscal Quarter Ended March 31, 2009  
Filed May 8, 2009  
Form 10-Q for the Fiscal Quarter Ended June 30, 2009  
Filed August 7, 2009  
Form 10-Q for the Fiscal Quarter Ended September 30, 2009  
Filed November 6, 2009  
File No. 1-33926

Dear Ms. Nicholson:

Please allow this letter to confirm that Arabian American Development Company will undertake to completely respond to the comments contained in the United States Securities and Exchange Commission's November 30, 2009 correspondence, on or before January 8, 2009.

Thank you for your consideration.

Sincerely,

/s/ Connie Cook

Connie Cook  
Treasurer