



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

January 21, 2010

Mr. John H. Untereker  
Sr. Vice President and CFO, American Electric Technologies, Inc.  
6410 Long Drive  
Houston, TX 77087

**Re: American Electric Technologies, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Form 10-Q for the quarter ended September 30, 2009**  
**File No. 0-24575**

Dear Mr. Untereker:

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 questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief