

October 17, 2008

Via U.S. Mail and Facsimile (214-351-0194)

Peter J. Burlege  
President and Chief Executive Officer  
PMFG, Inc.  
14651 North Dallas Parkway, Suite 500  
Dallas, Texas 75254

**Re: PMFG, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2008**  
**Filed September 9, 2007**  
**File No. 1-34156**  
**Response Letter Dated October 14, 2008**

Dear Mr. Burlege:

We refer you to our comment letter dated September 26, 2008 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance