

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