



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 31, 2016

Via E-mail

Steven A. Granda  
Chief Financial Officer  
American Gilsonite Company  
16200 Park Row Drive, Suite 250  
Houston, TX 77084

**Re: American Gilsonite Company  
Application for Qualification of Indenture on Form T-3  
Filed October 20, 2016  
File No. 022-29028**

Dear Mr. Granda:

This is to advise you that we have not reviewed and will not review your application for qualification of the trust indenture.

Please refer to Section 307 of the Trust Indenture Act of 1939 and the rules thereunder regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jonathan Burr at (202) 551-5833 with any questions.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel,  
and Mining

cc: Todd Chandler  
Weil, Gotshal & Manges LLP