



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

December 18, 2009

**Via U.S. mail and facsimile**

Ms. Deborah F. Ricci  
Chief Financial Officer and Treasurer  
The Allied Defense Group, Inc.  
8000 Towers Crescent Drive, Suite 260  
Vienna, VA 22182

**RE: Form 10-K for the year ended December 31, 2008  
Form 10-Q for the period ended September 30, 2009  
File No. 001-11376**

Dear Ms. Ricci:

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 your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief