



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

June 21, 2010

Richard D. Smith  
Chief Financial Officer  
Allied Motion Technologies, Inc.  
23 Inverness Way East  
Suite 150  
Englewood, Colorado 80112

**Re: Allied Motion Technologies, Inc.  
Form 10-K for the fiscal year ended December 31, 2009  
File No. 000-04041**

Dear Mr. Smith:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James  
Senior Assistant Chief Accountant