



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2021

Richard S. Warzala  
President, Chief Executive Officer and Chairman of the Board  
ALLIED MOTION TECHNOLOGIES INC  
495 Commerce Drive  
Amherst, New York 14228

**Re: ALLIED MOTION TECHNOLOGIES INC**  
**Registration Statement on Form S-3**  
**Filed September 28, 2021**  
**File No. 333-259840**

Dear Mr. Warzala:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 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 Gary Guttenberg at 202 551 6477 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences