



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 4, 2008

Mr. Hatem El Khalidi  
President and CEO  
Arabian American Development Company  
10830 North Central Expressway  
Suite 175  
Dallas, TX 75231

**Re:   Arabian American Development Company**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed March 14, 2008**  
**File No. 1-33926**

Dear Mr. El Khalidi:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Chris White  
Branch Chief