



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

March 16, 2011

Ms. Connie Cook
Treasurer
Arabian American Development Company
P.O. Box 1636
Silsbee, TX 77656

**Re: Arabian American Development Company
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 15, 2010, Amended February 22, 2011
File No. 1-33926**

Dear Ms. Cook:

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

Sincerely,

H. Roger Schwall
Assistant Director