



DIVISION OF
CORPORATION FINANCE

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

December 8, 2008

Ms. Lind N. Guerrero
Vice President-Controller
AEP Industries Inc,
125 Phillips Avenue
South Hackensack, New Jersey 07606

Re: AEP Industries Inc.
Form 10-K for the fiscal year ended October 31, 2007
Filed on: January 14, 2008
File No.: 0-14550

Dear Ms. Guerrero:

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

Sincerely,

Pamela A. Long
Assistant Director