



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

August 1, 2008

By U.S. Mail and Facsimile

Mr. James R. McLaughlin  
Chief Financial Officer  
Ameron International Corporation  
245 South Los Robles Avenue  
Pasadena, CA 91101-3638

**Re: Ameron International Corporation**  
**Form 10-K for the Fiscal Year Ended November 30, 2007**  
**Form 10-Q for the Fiscal Quarter Ended March 2, 2008**  
**Form 10-Q for the Fiscal Quarter Ended June 1, 2008**  
**File No. 001-09102**

Dear Mr. McLaughlin:

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

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865, or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief