



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2012

Via E-mail

Ms. Kathy I. Sheffield  
Chief Financial Officer  
AAON, Inc.  
2425 South Yukon  
Tulsa, OK 74107

**Re: AAON, Inc.  
Form 10-K  
Filed March 14, 2012  
File No. 0-18953**

Dear Ms. Sheffield:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief