



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

December 27, 2016

Via E-Mail

Mr. Scott M. Asbjornson  
Chief Financial Officer  
AAON, Inc.  
2425 South Yukon, Tulsa,  
Oklahoma 74107

**Re: AAON, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 25, 2016**  
**File No. 0-18953**

Dear Mr. Asbjornson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

*/s/ John Cash, for*

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction