



DIVISION OF
CORPORATION FINANCE

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

December 18, 2018

Scott 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, 2017

Filed February 27, 2018

Form 10-Q for the Fiscal Quarter Ended September 30, 2018

Filed November 1, 2018

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,

Division of Corporation Finance
Office of Manufacturing and
Construction