



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2013

Via E-mail

Mr. J. R. Brian Hanna  
Chief Financial Officer  
Advanced Environmental Recycling Technologies, Inc.  
914 N. Jefferson Street  
Springdale, AR 72764

**RE:   Advanced Environmental Recycling Technologies, Inc.  
Form 10-K for the Year Ended December 31, 2012  
Filed March 15, 2013  
Form 10-K/A for the Year Ended December 31, 2012  
Filed December 13, 2013  
Form 10-Q/A for the Quarter Ended June 30, 2013  
Filed December 13, 2013  
File No. 1-10367**

Dear Mr. Hanna:

We have reviewed your response letter dated December 11, 2013 and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Form 10-K/A for the Year Ended December 31, 2012

General

1. We note that you have amended your December 31, 2012 Form 10-K and June 30, 2013 Form 10-Q but did not include Section 302 certifications filed as Exhibit 31. SEC Release 33-8238, which became effective August 14, 2003, requires Section 302 certifications to be filed with any amendment to periodic reports. As such, please file an amendment to your December 31, 2012 Form 10-K/A and June 30, 2013 Form 10-Q/A to include Section 302 certifications filed as Exhibit 31 and Section 906 certifications filed

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as Exhibit 32. Please ensure that the certifications refer to the Form 10-K/A or 10-Q/A, as appropriate, and are currently dated.

You may contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Kevin Stertzel, Staff Accountant, at (202) 551-3723 if you have questions regarding these comments.

Sincerely,

/s/ John Cash

John Cash  
Accounting Branch Chief