



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2011

Daniel R. Coker  
Chief Executive Officer  
Amerigon Incorporated  
21680 Haggerty Road, Ste.101  
Northville, MI 48167

**Re: Amerigon Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 19, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 19, 2010**  
**File No. 000-21810**

Dear Mr. Coker:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director