

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

February 18, 2010

## via U.S. mail and facsimile

Ms. Dana M. Kelley, Vice President, Chief Financial Officer and Treasurer American Pacific Corporation 3883 Howard Hughes Parkway, Suite 700 Las Vegas, NV 89169

RE: American Pacific Corporation Form 8-K Item 4.01 Filed January 8, 2010 File No. 1-8137

Dear Ms. Kelley:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Jenn Do Staff Accountant