

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

September 14, 2010

Ms. Kathy I. Sheffield Chief Financial Officer AAON, Inc. 2425 South Yukon Tulsa, Oklahoma 74107

> Form 10-K for Fiscal Year Ended December 31, 2009 Form 10-Q for Fiscal Quarter Ended June 30, 2010 Definitive 14A filed April 15, 2010 File No. 1-18953

Dear Ms. Sheffield:

Re:

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

Sincerely,

Terence O'Brien Accounting Branch Chief