



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2013

Via E-mail

Mr. Stephen P. Slay  
Chief Financial Officer  
American Locker Group Incorporated  
2701 Regent Blvd. Suite 200  
DFW Airport, TX 75261

**Re: American Locker Group Incorporated  
Form 10-K for the year ended December 31, 2012  
Filed April 1, 2013  
Form 10-K/A for the year ended December 31, 2012  
Filed April 9, 2013  
File No. 0-439**

Dear Mr. Slay:

We have reviewed your filing and have the following 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 period ended December 31, 2012

Exhibits 31.1 and 31.2

1. We note that paragraph one of the certification required by Exchange Act Rule 13a-14(a) identifies your previously filed Form 10-K, rather than your form 10-K/A. Please file another Form 10-K/A which includes the entire periodic report and a new, corrected certification.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are

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in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Mindy Hooker at (202) 551-3732, Kevin Stertzel at (202) 551-3723 or me at (202) 551-3768 with any questions.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief