



DIVISION OF
CORPORATION FINANCE

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

October 29, 2010

Mr. Andrew Whipple, Chief Financial Officer
Zoltek Companies Inc.
3101 McKelvey Rd.
St. Louis, MO 63044

**Re: Zoltek Companies Inc.
Form 10-K for the Fiscal Year Ended September 30, 2009
Filed November 30, 2009
Form 10-K for the Fiscal Year Ended September 30, 2008
Filed December 2, 2009
File No. 0-20600**

Dear Mr. Whipple:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief