

Mail Stop 3561

February 11, 2009

Daniel Coker  
President and Chief Executive Officer  
Amerigon Incorporated  
21680 Haggerty Road Suite 101  
Northville, MI 48167

**Re: Amerigon, Inc.  
Form 10-K for the Year Ended December 31, 2007  
Filed February 13, 2008  
Schedule 14A filed April 23, 2008  
File No. 000-21810**

Dear Mr. Coker:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Regards,

Max A. Webb  
Assistant Director