



DIVISION OF
CORPORATION FINANCE

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

January 12, 2011

Daniel R. Coker
Chief Executive Officer
Amerigon Incorporated
21680 Haggerty Road, Ste.101
Northville, MI 48167

Re: Amerigon Incorporated
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 19, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 19, 2010
File No. 000-21810

Dear Mr. Coker:

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

Sincerely,

Max A. Webb
Assistant Director