

REX American Resources Corporation
7720 Paragon Road
Dayton, Ohio 45459
(937) 276-3931

February 10, 2016

Mail Stop 4631

Mr. John Cash
Accounting Branch Chief
Office of Manufacturing and Construction
United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

RE: REX American Resources Corporation
Form 10-K for Fiscal Year Ended January 31, 2015,
Filed March 31, 2005

File No. 001-09097

Dear Mr. Cash:

This letter acknowledges our receipt of your comment letter dated January 28, 2016, and confirms our discussion with Ernest Greene regarding an extension. As agreed, REX will respond to your comment letter no later than February 29, 2016.

Should you have any questions, please contact Douglas L. Bruggeman at (937) 276-3931 ext. 220 (or by fax at (937) 276-8643 or e-mail dbruggeman@rexamerican.com). Thank you.

Sincerely,

/s/ Douglas L. Bruggeman
Douglas L. Bruggeman
Vice President-Finance, Chief Financial Officer and Treasurer
