



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

July 5, 2007

William M. Barrett, Chief Executive Officer  
Neenah Foundry Company  
2121 Brooks Avenue  
P.O. Box 729  
Neenah, Wisconsin 54957

**RE: Neenah Foundry Company**  
**Form 10-K for the Fiscal Year Ended September 30, 2006**  
**Filed December 15, 2006**  
**File No. 333-28751-03**

Dear Mr. Barrett:

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

Sincerely,

Terence O'Brien  
Accounting Branch Chief