



DIVISION OF
CORPORATION FINANCE

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

December 15, 2006

via U.S. Mail and facsimile to (920) 748-4334

Bruce P. Rounds
Vice President, Chief Financial Officer
Alliance Laundry Systems LLC, Alliance Laundry Corporation and Alliance Laundry
Holdings LLC
P.O. Box 990
Ripon, WI 54971-0990

**RE: Alliance Laundry Systems LLC, Alliance Laundry Corporation and
Alliance Laundry Holdings LLC
Form 10-K for the fiscal year ended December 31, 2005
Filed March 9, 2006
File Nos. 333-56857; 333-56857-01; 333-56857-02**

Dear Mr. Rounds:

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

Sincerely,

John M. Hartz
Senior Assistant Chief
Accountant