

Mail Stop 3561

September 7, 2007

Stephen S. Langin  
Vice President and Chief Financial Officer  
Stanadyne Holdings, Inc.  
92 Deerfield Road  
Windsor, CT 06095

**Re: Stanadyne Holdings, Inc.**  
**File No. 333-124154**  
**Stanadyne Corporation**  
**File No. 333-45823**  
**Form 10-K: For the Fiscal Year Ended December 31, 2006**

Dear Mr. Langin:

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

Sincerely,

Michael Fay  
Branch Chief