



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 1, 2009

Via Fax & U.S. Mail

Mr. Thomas Pilholski
Chief Financial Officer
American Commercial Lines, Inc.
1701 East Market Street
Jeffersonville, Indiana 47130

**Re: American Commercial Lines, Inc.
Form 10-K for the year ended December 31, 2008
File No. 000-51562**

Dear Mr. Pilholski:

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

Sincerely,

David R. Humphrey
Branch Chief