

Mail Stop 3561

January 19, 2007

Via Fax & U.S. Mail

Mr. Thomas E. Bergmann
Chief Financial Officer
3700 West Juneau Avenue
Milwaukee, Wisconsin 53208

**Re: Harley-Davidson, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 3, 2006
File No. 001-09183**

Dear Mr. Bergmann:

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

Sincerely,

Linda Cvrkel
Branch Chief