



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

January 11, 2010

Mr. Gailen J. Hull
ALP Liquidating Trust
900 N. Michigan Avenue
Chicago, IL 60611

RE: ALP Liquidating Trust
Form 10-K for the fiscal year ended December 31, 2008
Filed March 31, 2009
File #0-16976

Dear Mr. Hull:

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

If you have any questions regarding these comments, please direct them to Tricia Armelin, Staff Accountant, at (202) 551-3747, or, in her absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz
Senior Assistant Chief Accountant