



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 11, 2017

Via E-mail

Richard W. Johns, Esq.  
Chief Legal Officer  
Alliance HealthCare Services, Inc.  
100 Bayview Circle, Suite 400  
Newport Beach, CA 92660

**Re: Alliance HealthCare Services, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 22, 2017**  
**File No. 001-16609**

Dear Mr. Johns:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Mining

cc: Charles K. Ruck, Esq.  
Latham & Watkins LLP