



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