

March 23, 2006

via U.S. mail and facsimile

Mr. Frederic M. Poses
Chief Executive Officer
American Standard Companies, Inc.
One Centennial Avenue, P.O. Box 6820
Piscataway, NJ 08855-6820

RE: Form 10-K for the Fiscal Year Ended December 31, 2005
File No. 1-11415

Dear Mr. Poses:

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 Meagan Caldwell, Staff Accountant, at (202) 551-3754 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker
Accounting Branch Chief