

Mail Stop 6010

April 11, 2006

David B. Downing
Vice President and Chief Financial Officer
Lindsay Manufacturing Company
2707 North 108th Street, Suite 102
Omaha, Nebraska 68164

RE: Lindsay Manufacturing Company
Form 10-K for the fiscal year ended August 31, 2005
Filed November 14, 2005
File No. 1-13419

Dear Mr. Downing:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

~~Martin F. James~~
Senior Assistant Chief
Accountant

~~Mr. John T. Blough~~
~~Agere Systems, Inc.~~
~~September 14, 2006~~
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