

MAIL STOP 3561

March 7, 2007

Michael Moran, CEO
Allion Healthcare, Inc.
1660 Walt Whitman Road, Suite 105
Melville, New York 11747

Re: Allion Healthcare, Inc
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006
File Number 000-17821

Dear Mr. Moran:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Emerging Growth
Companies