



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

July 29, 2009

Mr. Russell J. Fichera  
Chief Financial Officer  
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, 2008**  
**Filed March 29, 2009**  
**File No. 000-17821**

Dear Mr. Fichera:

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

Sincerely,

John Reynolds  
Assistant Director