

Mail Stop 3561

May 12, 2010

Dennis E. Bunday  
Chief Financial Officer  
Williams Controls, Inc.  
14100 SW 72<sup>nd</sup> Avenue  
Portland, Oregon 97224

**Re: Williams Controls, Inc.**  
**File No. 001-33066**  
**Form 10-K: For the Fiscal Year Ended September 30, 2009**

Dear Mr. Bunday:

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

Sincerely,

Lyn Shenk  
Branch Chief