



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F STREET, N.E.  
WASHINGTON, D.C. 20549

May 1, 2006

James A. Cooley  
Chief Financial Officer  
Alliance One International, Inc.  
512 Bridge Street  
Danville, Virginia 24541

Re: **Alliance One International, Inc.**  
**Form 10-K for the Year Ended March 31, 2005**  
**Filed on June 14, 2005**  
**File number 0-06529**

Dear Mr. Cooley:

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

Sincerely,

April Sifford  
Branch Chief

cc: Sandy Eisen