

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

January 27, 2010

By U.S. mail and facsimile to (212) 521-7172

Mr. Bruce P. Rounds, Vice President Chief Financial Officer Alliance Laundry Holdings LLC P.O. Box 990 Ripon, WI 54971

RE: Alliance Laundry Systems LLC
Alliance Laundry Corporation
Alliance Laundry Holdings LLC
Form 10-K for the year ended December 31, 2008
File Nos. 333-56857, 333-56857-01 and 333-56857-02

Dear Mr. Rounds:

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

Sincerely,

Terence O'Brien Branch Chief