Mail Stop 3561

January 19, 2007

Via Fax & U.S. Mail

Mr. Thomas E. Bergmann Chief Financial Officer 3700 West Juneau Avenue Milwaukee, Wisconsin 53208

> Re: Harley-Davidson, Inc. Form 10-K for the year ended December 31, 2005 Filed March 3, 2006 File No. 001-09183

Dear Mr. Bergmann:

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

Sincerely,

Linda Cvrkel Branch Chief