



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2010

Dan E. Malone  
Executive Vice President & Chief Financial Officer  
Alamo Group Inc.  
1627 East Walnut  
Seguin, Texas 78155

**Re: Alamo Group Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed March 15, 2010**  
**Form 10-Q for the Quarterly Period Ended June 30, 2010**  
**File No. 001-13854**

Dear Mr. Malone:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio  
Accounting Branch Chief