



DIVISION OF
CORPORATION FINANCE

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

August 1, 2007

Via US Mail and Facsimile

Thomas H. King
Chief Financial Officer
Allied Holdings, Inc.
160 Clairemont Avenue, Suite 200,
Decatur, Georgia 30030

**Re: Allied Holdings, Inc.
Form 10-K for the year ended December 31, 2006
File No. 001-13867**

Dear Mr. King:
:

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

Sincerely,

David R. Humphrey
Branch Chief