

Mail Stop 6010

April 11, 2006

David B. Downing
Vice President and Chief Financial Officer
Lindsay Manufacturing Company
2707 North 108th Street, Suite 102
Omaha, Nebraska 68164

RE: Lindsay Manufacturing Company
Form 10-K for the fiscal year ended August 31, 2005
Filed November 14, 2005
File No. 1-13419

Dear Mr. Downing:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief
Accountant

Ms. John T. Blough
Agere Systems, Inc.
September 14, 2006
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