

Mail Stop 3561

August 15, 2006

Via Fax & U.S. Mail

Richard M. Lavers, General Counsel, Secretary, CFO and CAO
Coachmen Industries, Inc.
2831 Dexter Drive
Elkhart, Indiana 46514

**Re: Coachmen Industries, Inc.
Form 10-K for the year ended December 31, 2005
Filed February 27, 2006
File No. 001-07160**

Dear Mr. Lavers:

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

Sincerely,

David R. Humphrey
Branch Chief-Accountant