



DIVISION OF
CORPORATION FINANCE

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

August 6, 2008

Via US Mail and Facsimile

Ms. Colleen A. Zuhl
Chief Financial Officer
Coachmen Industries, Inc.
423 North Main Street
Middlebury, Indiana 46540

**Re: Coachmen Industries, Inc.
Form 10-K for the year ended December 31, 2007
File No. 001-07160**

Dear Ms. Zuhl:

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