

Mail Stop 3561

October 23, 2008

Fleetwood Enterprises Inc.  
Andrew M. Griffiths - Chief Financial Officer and Chief Accounting Officer  
3125 Myers Street  
Riverside, California 92503

**Re: Fleetwood Enterprises Inc.  
Form 10-K for the year ended April 27, 2008  
Filed July 10, 2008  
File Number: 001-07699**

Dear Mr. Griffiths:

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