

Mail Stop 3561

August 6, 2009

Christian G. Farman  
Chief Financial Officer  
Thor Industries, Inc.  
3080 Windsor Court  
Elkhart, IN 46514

**Re: Thor Industries, Inc.**  
**File No. 001-09235**  
**Form 10-K: For the fiscal year ended July 31, 2008**  
**Form 10-Q: For the quarterly period ended October 31, 2008**  
**Form 10-Q: For the quarterly period ended January 31, 2009**  
**Form 10-Q: For the quarterly period ended April 30, 2009**  
**Schedule 14A filed November 3, 2008**

Dear Mr. Farman:

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

Sincerely,

Lyn Shenk  
Branch Chief