

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

DIVISION OF CORPORATION FINANCE

August 10, 2011

Peter B. Orthwein President and Chief Executive Officer Thor Industries, Inc. 419 W. Pike Street Jackson Center, OH 45334

> Re: Thor Industries, Inc. Form 10-Q: For the Quarterly Period Ended April 30, 2010 Filed July 1, 2010 File No. 001-09235 Form 10-K: For the Fiscal Year Ended July 31, 2010 Filed September 29, 2010 File No. 001-09235

Dear Mr. Orthwein:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Lyn Shenk Branch Chief