



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2011

Via Fax & U.S. Mail

Mr. Keith E. Wandell  
President and Chief Executive Officer  
Harley-Davidson, Inc.  
3700 West Juneau Avenue  
Milwaukee, Wisconsin 53208

**Re: Harley-Davidson, Inc.**  
**Form 10-K for the year ended December 31, 2010**  
**Filed February 24, 2011**  
**File No. 1-09183**

Dear Mr. Wandell:

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

Sincerely,

Linda Cvrkel  
Branch Chief