



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 17, 2009

Mr. Thomas Iacarella  
Vice President and Chief Financial Officer  
Raven Industries, Inc.  
205 E. 6<sup>th</sup> Street, P.O. Box 5107  
Sioux Falls, SD 57117

**RE: Form 10-K for the fiscal year ended January 31, 2009  
Form 10-Q for the quarter ended April 30, 2009  
Schedule 14A filed on April 14, 2009  
File No. 1-7982**

Dear Mr. Iacarella:

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

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Dorine Miller, Financial Analyst, at (202) 551-3711 or, in her absence, Craig Slivka, Special Counsel, at (202) 551-3729. Please contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Nudrat Salik, Staff Accountant, at (202) 551-3692 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief