

Mail Stop 3561

April 28, 2008

Via Fax & U.S. Mail

Mr. Jeffrey I. Badgley, Co-Chief Executive Officer
Miller Industries, Inc.
8503 Hilltop Drive
Ooltewah, Tennessee 37363

**Re: Miller Industries, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 13, 2008
File No. 001-14124**

Dear Mr. Badgley:

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

Sincerely,

Linda Cvrkel
Branch Chief