

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

July 6, 2010

William G. Miller Co-Chief Executive Officer Miller Industries, Inc. 8503 Hilltop Drive Ooltewah, TN 37363

Re: Miller Industries, Inc.

Form 10-K

Filed March 10, 2010 File No. 001-14124

Dear Mr. Miller:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb Assistant Director

cc: Frank Madonia, General Counsel

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