



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

DIVISION OF
CORPORATION FINANCE

February 3, 2011

Mr. Robert Davis
Chief Financial Officer
Cycle Country Accessories Corp.
1701 38th Ave W.
Spencer, Iowa 51301

**Re: Cycle Country Accessories Corp.
Form 10-K for the Year Ended September 30, 2008
Form 10-K for the Year Ended September 30, 2009
Form 10-Q for the Quarterly Period Ended June 30, 2010
File No. 001-31715**

Dear Mr. Davis:

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

Sincerely,

David R. Humphrey
Branch Chief