



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

November 13, 2008

VIA U.S. MAIL

Mr. Randall Lay  
Chief Financial Officer  
Lazy Days' R.V. Center, Inc.  
6130 Lazy Days Boulevard  
Seffner, Florida 33584-2968

**RE: Lazy Days' R.V. Center, Inc.  
Form 10-K for the fiscal year ended December 31, 2007  
File No. 333-118185**

Dear Mr. Lay:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief