



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 20, 2017

Phillip Tighe  
Chief Financial Officer  
Blue Bird Corporation  
402 Blue Bird Boulevard  
Fort Valley, Georgia 31030

**Re: Blue Bird Corporation**  
**Form 10-K for the Fiscal Year Ended October 1, 2016**  
**Filed December 15, 2016**  
**File No. 001-36267**

Dear Mr. Tighe:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure