



DIVISION OF
CORPORATION FINANCE

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

December 29, 2021

Paul Yousif
General Counsel and Corporate Treasurer
Blue Bird Corp
3920 Arkwright Road, Suite 200
Macon, Georgia 31210

Re: Blue Bird Corp
Registration Statement on Form S-3
Filed December 23, 2021
File No. 333-261858

Dear Mr. Yousif :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Faiza N. Rahman