



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 8, 2016

Adam M. Reynolds  
Chief Executive Officer  
Champion Industries, Inc.  
2450 First Avenue  
P.O. Box 2968  
Huntington, WV 25728

**Re: Champion Industries, Inc.  
Definitive Proxy Statement on Schedule 14A  
Filed March 1, 2016  
File No. 000-21084**

Dear Mr. Reynolds:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments does not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Dana Brown

John Dana Brown  
Attorney Advisor  
Office of Transportation and Leisure