

Mail Stop 3561

August 15, 2006

Via Fax & U.S. Mail

Richard M. Lavers, General Counsel, Secretary, CFO and CAO  
Coachmen Industries, Inc.  
2831 Dexter Drive  
Elkhart, Indiana 46514

**Re: Coachmen Industries, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed February 27, 2006  
File No. 001-07160**

Dear Mr. Lavers:

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

Sincerely,

David R. Humphrey  
Branch Chief-Accountant