



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 19, 2010

Timothy C. Delmore
Chief Financial Officer
Arctic Cat Inc.
601 Brooks Avenue South
Thief River Falls, MN 56701

Re: Arctic Cat Inc.
Form 10-K for the fiscal year ended March 31, 2009
Filed June 15, 2009
File No. 000-18607

Definitive Proxy Statement on Schedule 14A
Filed July 1, 2009
File No. 000-18607

Dear Mr. Delmore:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lauren Nguyen
Attorney-Advisor