



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

DIVISION OF
CORPORATION FINANCE

July 25, 2018

Via E-mail

Matthew E. Monaghan
Chairman of the Board of Directors,
President and Chief Executive Officer
Invacare Corporation
One Invacare Way
Elyria, Ohio 44035

**Re: Invacare Corporation
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed March 9, 2018
File No. 1-15103**

Dear Mr. Monaghan:

We refer you to our comment letter dated July 12, 2018, regarding business contacts with North Korea and Sudan. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance