



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2017

Frederick J. Sohm  
Chief Financial Officer  
Spartan Motors, Inc.  
1541 Reynolds Road  
Charlotte, Michigan 48813

**Re: Spartan Motors, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 3, 2017**  
**Form 10-Q for Quarterly Period Ended September 30, 2017**  
**Filed November 1, 2017**  
**Form 8-K Furnished November 1, 2017**  
**File No. 001-33582**

Dear Mr. Sohm:

We have completed our review of your filings. 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/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure