



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

December 19, 2008

Leigh J. Abrams  
Director, President and Chief Executive Officer  
Drew Industries Incorporated  
200 Mamaroneck Avenue  
White Plains, New York 10601

**Re:           Drew Industries Incorporated**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 17, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 21, 2008**  
**File No. 001-13646**

Dear Leigh J. Abrams:

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

Sincerely,

Amanda McManus  
Branch Chief – Legal