

May 19, 2008

Mail Stop 3561

Via US Mail and Facsimile

Thomas J. Polnaszek  
Senior Vice President Finance and Controller  
Oshkosh Corporation  
P.O. Box 2566  
Oshkosh, Wisconsin 54903-2566

**Re: Oshkosh Corporation**  
**Form 10-K: For the fiscal year ended September 30, 2007**  
**Commission file number: 1-31371**

Dear Mr. Polnaszek:

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

Sincerely,

Michael Fay  
Branch Chief