

March 4, 2010

Mail Stop 3561

David M. Sagehorn  
Executive Vice President and Chief Financial Officer  
Oshkosh Corporation  
P.O. Box 2566  
Oshkosh, WI 54903

**RE: Oshkosh Corporation**  
**File No. 001-31371**  
**Form 10-K: For the Fiscal Year Ended September 30, 2009**

Dear Mr. Sagehorn:

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

Sincerely,

Lyn Shenk  
Branch Chief