



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2010

Jeffrey S. Lorberbaum  
Chairman and Chief Executive Officer  
Mohawk Industries, Inc.  
160 S. Industrial Blvd.  
Calhoun, Georgia

**Re: Mohawk Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 5, 2010**  
**File No. 001-13697**

Dear Mr. Lorberbaum:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: R. David Patton, Esq.  
Alston & Bird LLP  
Via Facsimile