



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

February 23, 2018

Via E-mail

Mr. Jon S. Pilarski
Chief Financial Officer
Skyline Corporation
P.O. Box 743
2520 By-Pass Road
Elkhart, IN 46515

**Re: Skyline Corporation
Form 10-K for the Fiscal Year Ended May 31, 2017
Filed August 11, 2017
File No. 1-4714**

Dear Mr. Pilarski:

We have completed our review of your filing. 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/ W. John Cash

W. John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction