



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