



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

April 26, 2018

Via E-Mail

Richard W. Florea
Chief Executive Officer
Skyline Corporation
2520 By-Pass Road
Elkhart, IN 46515

**Re: Skyline Corporation
Preliminary Merger Proxy Statement on Schedule 14A
Filed February 27, 2018
File No. 001-04714**

Dear Mr. Florea:

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/ Asia Timmons-Pierce, *for*

Pamela Long
Assistant Director
Office of Manufacturing and
Construction

Cc: Via E-Mail
David Hooper, Esq.