



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 3, 2008

Mail Stop 7010

Kelly Tacke  
Vice President – Finance, Chief Financial Officer and Secretary  
Palm Harbor Homes, Inc.  
15303 Dallas Parkway, Suite 800  
Addison, Texas 75001

**Re: Palm Harbor Homes, Inc.**  
**Form 10-K for Fiscal Year Ended March 30, 2007**  
**File No. 0-24268**

Dear Ms. Tacke:

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

Sincerely,

Terence O'Brien  
Branch Chief