



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

DIVISION OF
CORPORATION FINANCE

July 6, 2010

William G. Miller
Co-Chief Executive Officer
Miller Industries, Inc.
8503 Hilltop Drive
Ooltewah, TN 37363

**Re: Miller Industries, Inc.
Form 10-K
Filed March 10, 2010
File No. 001-14124**

Dear Mr. Miller:

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

Sincerely,

Max A. Webb
Assistant Director

cc: Frank Madonia, General Counsel
Fax: (770) 992-0479

Jessica Nash
Fax: (404) 541-3310