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SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): September 21, 1998

SPARTAN MOTORS, INC.
(Exact Name of Registrant as Specified in Charter)

MICHIGAN	0-13611	38-2078923
(State or Other Jurisdic- tion of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

1000 REYNOLDS ROAD CHARLOTTE, MICHIGAN	48813
(Address of principal executive offices)	(Zip Code)

(517) 543-6400
(Registrant's telephone number, including area code)

NOT APPLICABLE
(Former name or former address, if changed since last report)

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ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT.

During 1998, the Company's management and Audit Committee obtained competitive proposals for audit services from a selected group of prominent accounting firms, including the Company's present principal accountants. On September 21, 1998, the Board of Directors of the Company approved the appointment of Ernst & Young LLP as the Company's principal independent accountant for the fiscal year to begin on January 1, 1999.

The decisions to invite proposals and to select the proposal of Ernst & Young LLP were recommended by the Company's Audit Committee. These decisions were not to any degree attributable to any disagreement with Deloitte & Touche LLP on any matter of accounting principles or practices, financial statement disclosure, auditing scope or procedures or to any reportable events during the period of Deloitte & Touche LLP's engagement. The reports of Deloitte & Touche LLP on the Company's financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

In connection with the audits of the Company's financial statements for each of the two fiscal years ended December 31, 1997, and in

the subsequent interim periods, there were no disagreements with Deloitte & Touche LLP on any matters of accounting principles or practices, financial statement disclosure or auditing scope and procedures which, if not resolved to the satisfaction of Deloitte & Touche LLP would have caused them to make reference to the matter in their report.

The Company has delivered a copy of this Form 8-K to Deloitte & Touche LLP. A letter to the Securities and Exchange Commission from Deloitte & Touche LLP stating that Deloitte & Touche LLP agrees with the above statement will be filed as an exhibit to this report.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION, AND EXHIBITS.

(c) The following document is filed as an exhibit to this report on Form 8-K:

16. Letter from Deloitte & Touche LLP regarding change in certifying accountant.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: September 28, 1998

SPARTAN MOTORS, INC.

By /S/ RICHARD J. SCHALTER
Richard J. Schalter
Secretary, Treasurer and Chief
Financial Officer

EXHIBIT INDEX

EXHIBIT NUMBER	DOCUMENT
16	Letter from Deloitte & Touche LLP regarding change in certifying accountant.

EXHIBIT 16

DELOITTE &
TOUCHE LLP

Suite 800 Telephone: (517) 487-2251
One Michigan Avenue Facsimile: (517) 487-0404
120 North Washington Square
Lansing, Michigan 48933-1681

September 23, 1998

Mr. Richard Schalter
Chief Financial Officer
Spartan Motors, Inc.
Charlotte, Michigan

Dear Mr. Schalter:

This is to confirm that the client-auditor relationship between Spartan Motors, Inc. (Commission File No. 0-13611) and Deloitte & Touche LLP has ceased.

Yours truly,

/s/ Deloitte & Touche LLP

cc: Office of the Chief Accountant
SECPS Letter File
Securities and Exchange Commission
Mail Stop 9-5
450 5th Street, N.W.
Washington, D.C. 20549

Mr. John Szykiel, Chief Operating Officer
Mr. Charles Nihart, Chairperson of the Audit Committee