

June 5, 2006

Via US Mail and Facsimile

Mr. James W. Knapp  
Chief Financial Officer  
Spartan Motors, Inc.  
1165 Reynolds Road  
Charlotte, MI 48813

**RE: Spartan Motors, Inc.**  
**File No. 000-13611**  
**Form 10-K for the year ended December 31, 2005**

Dear Mr. Knapp:

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

Sincerely,

Michael Fay  
Branch Chief