



DIVISION OF
CORPORATION FINANCE

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

December 15, 2017

Frederick J. Sohm
Chief Financial Officer
Spartan Motors, Inc.
1541 Reynolds Road
Charlotte, Michigan 48813

Re: Spartan Motors, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 3, 2017
Form 10-Q for Quarterly Period Ended September 30, 2017
Filed November 1, 2017
Form 8-K Furnished November 1, 2017
File No. 001-33582

Dear Mr. Sohm:

We have completed our review of your filings. 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/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure