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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 30, 1998

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

MICHIGAN 0-13611 38-2078923
(State or Other Jurisdic- (Commission (IRS Employer
tion of Incorporation) File Number) 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.

On September 28, 1998, the Company filed a Current Report on Form 8-K to report that the Company had appointed Ernst & Young LLP to replace Deloitte & Touche LLP as the Company's principal independent accountant. As noted in that Form 8-K, the Company had delivered a copy of the Form 8-K to Deloitte & Touche LLP and undertook to file Deloitte & Touche LLP's letter to the Securities and Exchange Commission as an exhibit to the Form 8-K. The Company has received a copy of Deloitte & Touche LLP's letter to the Securities and Exchange Commission and is filing this Report on Form 8-K for the purpose of filing such letter 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.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY]

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: October 6, 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 LOGO]

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

September 28, 1998

Securities and Exchange Commission
Mail Stop 9-5
450 5th Street, N.W.
Washington, D.C. 20549

Dear Sirs/Madams:

We have read the comments in Item 4 of Form 8-K of Spartan Motors, Inc. dated September 21, 1998. We agree with the comments in the third sentence of the second paragraph and in the third paragraph. We have no basis to agree or disagree with the comments in the remainder of Item 4 of the Form 8-K.

Yours truly,

/S/DELOITTE & TOUCHE LLP

Deloitte Touche
Tohmatsu
International
