

February 22, 2010

Mail Stop 3561

Joseph M. Nowicki
Chief Financial Officer and Treasurer
Spartan Motors, Inc.
1000 Reynolds Road
Charlotte, MI 48813

**RE: Spartan Motors, Inc.
File No. 000-33582
Form 10-K: For the Fiscal Year Ended December 31, 2008**

Dear Mr. Nowicki:

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

Sincerely,

Lyn Shenk
Branch Chief