

Mail Stop 3561

October 15, 2008

Via Fax & U.S. Mail

Mr. James W. Knapp, Chief Financial Officer  
Spartan Motors, Inc.  
1000 Reynolds Road  
Charlotte, Michigan 48813

**Re: Spartan Motors, Inc.  
Form 10-K for the year ended December 31, 2007  
Filed March 14, 2008  
File No. 001-33582**

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,

Linda Cvrkel  
Branch Chief