



October 1, 2012

Ms. Jennifer Thompson  
Accounting Branch Chief  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Mohawk Industries, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2011**  
**Filed February 29, 2012**  
**Definitive Proxy Statement filed on Schedule 14A**  
**Filed April 3, 2012**  
**File No. 001-13697**

Dear Ms. Thompson:

In connection with the review by the Securities and Exchange Commission of the above referenced filings of Mohawk Industries, Inc. (the "Company"), the Company acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your consideration of the Company's responses to the Staff's comments and we appreciate your review and assistance.

Very truly yours,

/s/ James T. Lucke

James T. Lucke

Vice President, General Counsel and Secretary

cc: Jeffrey S. Lorberbaum  
Frank H. Boykin  
James F. Brunk  
R. David Patton - Alston & Bird