

Mail Stop 3561

August 23, 2007

Mr. Frank H. Boykin
Chief Financial Officer
Mohawk Industries, Inc.
160 S. Industrial Blvd.
Calhoun, Georgia 30701

**Re: Mohawk Industries, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 26, 2007
Forms 10-Q for Fiscal Quarters Ended March 31, 2007
and June 30, 2007
Filed May 10, 2007 and August 1, 2007
Response Letter Dated August 16, 2007
File No. 1-13697**

Dear Mr. Boykin:

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

Sincerely,

James Allegretto
Senior Assistant Chief Accountant