

Mail Stop 3561

February 10, 2009

Jeffrey S. Lorberbaum
Chairman, President, and Chief Executive Officer
Mohawk Industries, Inc.
P.O. Box 12069
160 S. Industrial Blvd.
Calhoun, GA 30701

**Re: Mohawk Industries, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 7, 2008
File No. 001-13697**

Dear Mr. Lorberbaum:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: R. David Patton, Esq.
Via facsimile (404) 881-7777