

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 14, 2010

Jeffrey S. Lorberbaum Chairman and Chief Executive Officer Mohawk Industries, Inc. 160 S. Industrial Blvd. Calhoun, Georgia

Re: Mohawk Industries, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 26, 2010

**Definitive Proxy Statement on Schedule 14A** 

Filed April 5, 2010 File No. 001-13697

Dear Mr. Lorberbaum:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

cc: R. David Patton, Esq.
Alston & Bird LLP
Via Facsimile