

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 5, 2009

Via U.S. mail and facsimile

Mr. Andy L. Nemeth
Executive Vice President - Finance and Chief Financial Officer
Patrick Industries, Inc.
107 West Franklin Street
P.O. Box 638
Elkhart, IN 46515

RE: Form 10-K/A for the year ended December 31, 2008 Form 10-Q/A for the period ended March 29, 2009 Form 10-Q/A for the period ended June 28, 2009 File No. 000-03922

Dear Mr. Nemeth:

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

If you have any questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker Accounting Branch Chief