



DIVISION OF
CORPORATION FINANCE

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

December 9, 2011

Via E-mail

Mr. Andy L. Nemeth
Chief Financial Officer
Patrick Industries, Inc.
107 West Franklin Street, P.O. Box 638
Elkhart, Indiana 46515

**RE: Patrick Industries, Inc.
Form 10-K for Fiscal Year ended December 31, 2010
Filed March 30, 2011
File No. 0-3922**

Dear Mr. Nemeth:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief