

Mail Stop 3561

February 20, 2008

Via Fax & U.S. Mail

Mr. David W. Johnson
Vice President and Chief Financial Officer
555 Main Street
Racine, Wisconsin 53403

**Re: Johnson Outdoors Inc.
Form 10-K for the year ended September 28, 2007
Filed December 12, 2007
File No. 000-16255**

Dear Mr. Johnson:

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

Sincerely,

Linda Cvrkel
Branch Chief