

January 12, 2023

James F. Brunk
Chief Financial Officer
Mohawk Industries, Inc.
160 S. Industrial Blvd.
Calhoun, GA 30701

Inc.

Year Ended December 31, 2021

2022

Re: Mohawk Industries,

Form 10-K for the

Filed February 23,

File No. 001-13697

Dear James F. Brunk:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Manufacturing