



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

February 5, 2010

Via Mail and Fax

George E. Strickler  
Executive Vice President, Chief Financial Officer and Treasurer  
Stoneridge, Inc.  
9400 East Market Street  
Warren, OH 44484

**RE: Stoneridge, Inc.**  
**File Number: 001-13337**  
**Form 10-K for the Year Ended December 31, 2008**

Dear Mr. Strickler:

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

Sincerely,

Lyn Shenk  
Branch Chief