

Mail Stop 3561

November 7, 2006

Via Fax & U.S. Mail

Mr. Chad M. Utrup
Chief Financial Officer
6530 West Campus Oval
New Albany, Ohio 43054

**Re: Commercial Vehicle Group, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 10, 2006
File No. 000-50890**

Dear Mr. Utrup:

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