

Mail Stop 3561

December 5, 2008

Via U.S. Mail and Facsimile

Mervin Dunn  
President and Chief Executive Officer  
Commercial Vehicle Group, Inc.  
7800 Walton Parkway  
New Albany, Ohio 43054

RE: Commercial Vehicle Group, Inc.  
Form 10-K for the fiscal year ended December 31, 2007

**File No. 000-50890**

Dear Mr. Dunn:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Dennis M. Myers, P.C.  
(312)861-2200

