



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

June 5, 2019

C. Timothy Trenary  
Chief Financial 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, 2018**  
**Filed March 11, 2019**  
**File No. 001-34365**

Dear Mr. Trenary:

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 Transportation and Leisure