



DIVISION OF
CORPORATION FINANCE

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

June 18, 2018

Michael G. Troyanovich
General Counsel
Titan International, Inc.
2701 Spruce Street
Quincy, IL 62301

Re: Titan International, Inc.
Registration Statement on Form S-4
Filed June 5, 2018
File No. 333-225442

Dear Mr. Troyanovich:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sergio Chinos at (202) 551-7844 with any questions.

Division of Corporation Finance
Office of Manufacturing and
Construction