



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2012

Via E-mail

James Gouin  
Chief Financial Officer  
Tower International, Inc.  
17672 Laurel Park Drive North, Suite 400 E  
Livonia, MI 48152

**Re: Tower International, Inc.  
Registration Statement on Form S-3  
Filed August 7, 2012  
File No. 333-183117**

Dear Mr. Gouin:

We have reviewed your response dated September 26, 2012 and have the following additional comment.

Plan of Distribution, page 8

1. Please disclose that the selling stockholder may be deemed an underwriter for this offering.

Please contact Tonya K. Aldave at (202) 551-3601 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: via e-mail  
D. Richard McDonald, Esq.  
Dykema Gossett PLLC