



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

DIVISION OF
CORPORATION FINANCE

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