



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2014

Via E-mail

Raymond R. Quirk  
Chief Executive Officer  
New Remy Corp.  
601 Riverside Avenue  
Jacksonville, FL 32204

**Re: New Remy Corp.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed November 14, 2014  
File No. 333-199291**

Dear Mr. Quirk:

We have reviewed your responses to the comments in our letter dated November 6, 2014 and have the following additional comment.

Material U.S. Federal Income Tax Consequences of the Transactions, page 135

The Spin-off, page 135

1. Please refer to the fifth paragraph. We note your disclosure that "[t]his summary is not intended to be, nor should it be construed to be, legal or tax advice to any particular investor." Investors are entitled to rely on the opinions as expressed. Please revise this paragraph to remove the inappropriate limitation on reliance. For guidance, refer to Section III.D.1 of Staff Legal Bulletin No. 19.

Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: Via E-mail  
Robert S. Rachofsky  
Willkie Farr & Gallagher LLP