



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2020

Christopher Eperjesy  
Chief Financial Officer  
Cooper Tire & Rubber Company  
701 Lima Avenue  
Findlay, Ohio 45840

**Re: Cooper Tire & Rubber Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 24, 2020**  
**File No. 001-04329**

Dear Mr. Eperjesy:

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 Manufacturing