



DIVISION OF
CORPORATION FINANCE

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

July 27, 2010

Stephen A. Martin, Esq.
Vice President and General Counsel
Accuride Corporation
7140 Office Circle
Evansville, IN 47715

**Re: Accuride Corporation
Amendment No. 1 to Registration Statement on Form S-1
Filed July 6, 2010
File No. 333-167111**

Dear Mr. Martin:

We have reviewed the response to our letter dated June 21, 2010 and have the following additional comments.

Exhibit 5.1

1. Please provide a revised opinion of counsel that omits assumption (b) from the penultimate paragraph. We consider the conclusions assumed to be fundamental to the opinion given.
2. Please provide a revised opinion of counsel that omits the first sentence of the final paragraph. Counsel may not attempt to limit reliance.

* * *

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Tonya Bryan at (202) 551-3601 or me at (202) 551-3412 with any questions.

Sincerely,

Amanda Ravitz
Branch Chief - Legal

cc: Via facsimile (312) 993-9767
Christopher D. Lueking, Esq.
Latham & Watkins LLP