



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

**VIA FACSIMILE AND U.S. MAIL**

May 13, 2010

Kent W. Hackamack  
Vice President of Finance and Treasurer  
Titan International, Inc.  
2701 Spruce Street  
Quincy, Illinois 62301

**RE: Titan International, Inc.  
Form 10-K for the Year Ended December 31, 2008  
Form 10-K for the Year Ended December 31, 2009  
Form 10-Q for the Period Ended March 31, 2010  
File No. 1-12936**

Dear Mr. Hackamack:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of legal or disclosure matters in your filings, please direct them to Era Anagnosti, Attorney, at (202) 551-3369 or, in her absence, Pamela Long, Assistant Director, at (202) 551-3760. Please contact Ernest Greene, Staff Accountant, at (202) 551-3733 or, in his absence, the undersigned at (202) 551-3769 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief