



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

Mail Stop 3030

September 23, 2009

Via U.S. Mail

Mr. James J. Burke  
Chief Financial Officer  
Standard Motor Products, Inc.  
37-18 Northern Blvd.  
Long Island City, N.Y. 11101

**Re: Standard Motor Products, Inc.  
Form 10-K for the Year Ended December 31, 2008  
File No. 001-04743**

Dear Mr. Burke:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief