



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2011

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

**Re: Standard Motor Products, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 11, 2010**  
**File No. 001-4743**

Dear Mr. Burke:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief