



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

March 18, 2015

**Via E-mail**

Donald J. Stebbins  
President and Chief Executive Officer  
Superior Industries International, Inc.  
24800 Denso Drive  
Suite 225  
Southfield, MI 48033

**Re: Superior Industries International, Inc.  
Preliminary Proxy Statement  
Filed March 11, 2015  
File No. 001-06615**

Dear Mr. Stebbins:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

**Preliminary Proxy Statement**

Proposal No. 1 Election of Directors, page 9

1. Please disclose whether your nominees have consented to be named in your proxy statement.

**Form of Proxy Card**

2. Please revise the form of proxy to clearly mark it "Preliminary Copy." Refer to Rule 14a-6(e)(1).

Donald J. Stebbins  
Superior Industries International, Inc.  
March 18, 2015  
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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company is in possession of all facts relating to the disclosure, it is responsible for the accuracy and adequacy of the disclosures it has made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3619 with any questions. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions