

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

January 5, 2018

Via E-mail
Donald J. Stebbins
Chief Executive Officer and President
Superior Industries International, Inc.
26600 Telegraph Road, Suite 400
Southfield, Michigan 48033

Re: Superior Industries International, Inc.

Form 10-K for the Fiscal Year Ended December 25, 2016

Filed March 3, 2017 File No. 1-06615

Dear Mr. Stebbins:

We refer you to our comment letter dated December 21, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: Anne Nguyen Parker Assistant Director

Division of Corporation Finance