



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2019

Matti M. Masanovich  
Executive Vice President and Chief Financial Officer  
Superior Industries International, Inc.  
26600 Telegraph Road, Suite 400  
Southfield, Michigan 48033

**Re: Superior Industries International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed March 7, 2019**  
**File No. 001-06615**

Dear Mr. Masanovich:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Transportation and Leisure