



DIVISION OF
CORPORATION FINANCE

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

October 30, 2024

Dan Lee
Chief Financial Officer
Superior Industries International Inc.
26600 Telegraph Rd, Suite 400
Southfield, MI 48033

Re: Superior Industries International Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
Filed March 7, 2024
File No. 001-06615

Dear Dan Lee:

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 Manufacturing