



DIVISION OF
CORPORATION FINANCE

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

June 30, 2025

Jonathan Banas
Chief Financial Officer
Cooper-Standard Holdings Inc.
40300 Traditions Drive
Northville, MI 48168

Re: Cooper-Standard Holdings Inc.
Form 10-K for the Year Ended December 31, 2024
Response Dated June 12, 2025
File No. 001-36127

Dear Jonathan Banas:

We have reviewed your June 12, 2025 response to our comment letter and have the following comments.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our June 5, 2025 letter.

Form 10-K for the Year Ended December 31, 2024

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations

Segment Results of Operations, page 33, page 33

1. We note from your response to our prior comment 1 that you will remove the "Total for reportable segments" line item from the segment adjusted EBITDA table in your MD&A as currently presented on page 34 of the Form 10-K, however you propose to include additional line items for "Corporate, eliminations and other" and "Consolidated Adjusted EBITDA" as part of that same table. Please note that we do not believe that presentation of these line items provides meaningful information, as the segment measures are presented on a different basis from the consolidated profitability measure. The "corporate, eliminations and other" line item represents a reconciling item required by ASC 280-10-50-30 to be disclosed in the footnotes to the

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financial statements to reconcile your segment profitability measures to consolidated income before taxes. It does not appear appropriate to present this amount outside of the ASC 280 disclosure, such as in MD&A as a reconciling item between your segment measures and a non-GAAP consolidated measure.

Please contact Melissa Gilmore at 202-551-3777 or Claire Erlanger at 202-551-3301 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance
Office of Manufacturing