



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2024

Andy Cheung  
Chief Financial Officer  
Commercial Vehicle Group, Inc.  
7800 Walton Parkway  
New Albany, Ohio 43054

**Re: Commercial Vehicle Group, Inc.**  
**Form 10-K for the Year Ended December 31, 2023**  
**File No. 001-34365**

Dear Andy Cheung:

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

cc: Aneezal Mohamed, Chief Legal Officer