



DIVISION OF  
CORPORATION FINANCE

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

May 24, 2024

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

**Re: Cooper-Standard Holdings Inc.**  
**Form 10-K for the Year Ended December 31, 2023**  
**Filed February 16, 2024**  
**File No. 001-36127**

Dear Jonathan Banas:

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