



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2010

Mr. Bradley E. Hughes  
Chief Financial Officer  
Cooper Tire & Rubber Company  
701 Lima Avenue  
Findlay, OH 45840

**Re: Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2010**  
**Form 8-K filed July 27, 2010**  
**Form 10-K/A for the Fiscal Year Ended December 31, 2009**  
**Form 10-Q/A for the Fiscal Quarter Ended March 31, 2010**  
**File No. 001-04329**

Dear Mr. Hughes:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief