



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 10, 2009

Via Fax & U.S. Mail

Mr. James H. Woodward, Jr.
Chief Financial Officer
Accuride Corporation
7140 Office Circle
Evansville, Indiana 47715

**Re: Accuride Corporation
Form 10-K for the year ended December 31, 2008
File No. 001-32483**

Dear Mr. Woodward:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief