



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

DIVISION OF  
CORPORATION FINANCE

April 24, 2015

Via E-mail

Gregory A. Risch  
Senior Vice President and Chief Financial Officer  
Accuride Corporation  
7140 Office Circle  
Evansville, IN 47715

**Re: Accuride Corporation  
Form 10-K for Fiscal Year Ended December 31, 2014  
Filed March 3, 2015  
File No. 001-32483**

Dear Mr. Risch:

We refer you to our comment letter dated March 31, 2015, regarding business contacts with Cuba, Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Anne Nguyen Parker  
Assistant Director  
Division of Corporation Finance

Stephen A. Martin  
Senior Vice President/General Counsel & HR  
Accuride Corporation