Emil J. Fanelli Chief Accounting Officer Superior Industries International, Inc. 7800 Woodley Avenue Van Nuys, CA 91406

Re: Superior Industries International, Inc.

File No. 001-06615

Form 10-K: For the fiscal year ended December 28, 2008

Form 10-Q: For the quarterly period ended September 27, 2009

Dear Mr. Fanelli:

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

Sincerely,

Lyn Shenk Branch Chief