



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

DIVISION OF  
CORPORATION FINANCE

September 3, 2019

Robert R. Krakowiak  
Executive Vice President, Chief Financial Officer and Treasurer  
Stoneridge Inc.  
39675 MacKenzie Drive, Suite 400,  
Novi, Michigan 48377

**Re: Stoneridge Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed February 28, 2019**  
**File No. 001-13337**

Dear Mr. Krakowiak:

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 Transportation and Leisure