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SUPERIOR INDUSTRIES INTERNATIONAL INC

Form 8-K May 29, 2009

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): May 29, 2009

SUPERIOR INDUSTRIES INTERNATIONAL, INC.

(Exact Name of Registrant as Specified in Its Charter)

California 1-6615 95-2594729
(State or Other Jurisdiction (Commission File Number) (IRS Employer of Incorporation) Identification No.)

7800 Woodley Avenue

Van Nuys, California 91406 (Address of Principal Executive Offices) (Zip Code)

Registrant's Telephone Number, Including Area Code: (818) 781-4973

N/A

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 4.01. Changes in Registrant's Certifying Accountant.

b. The Audit Committee of the Board of Directors (the "Audit Committee") of Superior Industries International, Inc., a California corporation (the "Company"), has conducted a competitive process to select a firm to serve as the Company's independent registered public accounting firm for the fiscal year ending December 27, 2009. As a result of this selection process and following careful deliberation, the Audit Committee approved the engagement of Deloitte & Touche LLP ("D&T") and on May 29, 2009, the Company engaged D&T as its independent registered public accounting firm for the fiscal year ending December 27, 2009.

During the two fiscal years ended December 28, 2008 and the subsequent interim period prior to engaging D&T, neither the Company nor anyone acting on behalf of the Company, consulted D&T regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed; or (ii) the type of audit opinion that might be rendered on the Company's financial statements; or (iii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SUPERIOR INDUSTRIES INTERNATIONAL, INC. (Registrant)

Date: May 29, 2009

/s/ Erika H. Turner Erika H. Turner Chief Financial Officer