



DIVISION OF  
CORPORATION FINANCE

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

June 12, 2018

Sean Deason  
Vice President Controller  
WABCO Holdings Inc.  
2770 Research Drive  
Rochester Hills, Michigan 48309-3511

**Re: WABCO Holdings Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 16, 2018**

Dear Mr. Deason:

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.

Division of Corporation Finance  
Office of Transportation and Leisure