



DIVISION OF  
CORPORATION FINANCE

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

July 8, 2013

Via E-mail

Vernon G. Baker, II  
Senior Vice President and General Counsel  
Meritor, Inc.  
2135 West Maple Road  
Troy, Michigan 48084-7186

**Re: Meritor, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2012**  
**Filed November 21, 2012**  
**Amendment No. 1 to Form 10-K for Fiscal Year Ended September 30, 2012**  
**Filed May 3, 2013**  
**File No. 1-1 5983**

Dear Mr. Baker:

We refer you to our comment letter dated June 14, 2013, regarding business contacts with 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: Max Webb  
Assistant Director  
Division of Corporation Finance

Barbara Novak  
Vice President and Corporate Secretary  
Meritor, Inc.