



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

April 4, 2016

Via E-mail

Jeffrey A. Craig
Chief Executive Officer and President
Meritor, Inc.
2135 West Maple Road
Troy, MI 48084-7186

Re: Meritor, Inc.
Form 10-K for Fiscal Year Ended September 27, 2015
Filed November 18, 2015
File No. 1-15983

Dear Mr. Craig:

We refer you to our comment letter dated March 8, 2016, 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

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cc: Anne Parker
Assistant Director
Division of Corporation Finance

Richard D. Rose
Interim Senior Vice President,
General Counsel and Corporate Secretary
Meritor, Inc.

Paul D. Bialy
Vice President and Controller
Meritor, Inc.