



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

March 3, 2017

Mr. Kevin A. Nowlan
Chief Financial Officer
Meritor, Inc.
2135 West Maple Road
Troy, Michigan 48084

Re: Meritor, Inc.
Form 10-K for the Year Ended October 2, 2016
Filed December 1, 2016
File No. 001-15983

Dear Mr. Nowlan:

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,

/s/ Melissa Raminpour

Melissa Raminpour
Branch Chief
Office of Transportation and Leisure