



DIVISION OF
CORPORATION FINANCE

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

April 13, 2021

Carl D. Anderson II
Chief Financial Officer
Meritor, Inc.
2135 West Maple Road
Troy, Michigan 48084-7186

Re: Meritor, Inc.

Form 10-K for the Fiscal Year Ended September 27, 2020

Filed November 12, 2020

File No. 001-15983

Dear Mr. Anderson II:

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,

Division of Corporation Finance
Office of Manufacturing