

Mail Stop 3561

June 2, 2009

Via Fax & U.S. Mail

Mr. Ulrich Michel  
Chief Financial Officer  
Chaussee de Wavre, 1789  
1160 Brussels, Belgium

**Re: WABCO Holdings Inc.  
Form 10-K for the year ended December 31, 2008  
Filed February 24, 2009  
File No. 001-33332**

Dear Mr. Michel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE  
(011) 32 2 675 43 42