



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

April 5, 2011

Via U.S. Mail

Mr. Jacques Esculier, Chief Executive Officer
WABCO Holdings Inc.
Chaussée de Wavre, 1789
1160 Brussels, Belgium

Re: WABCO Holdings Inc.
Form 10-K for the year ended December 31, 2010
Filed February 17, 2011
File No. 001-33332

Dear Mr. Esculier:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief