



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 13, 2016

Prashanth Mahendra-Rajah  
Chief Financial Officer  
WABCO Holdings Inc.  
2770 Research Drive  
Rochester Hills, Michigan 48309-3511

**Re: WABCO Holdings Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 11, 2016**  
**File No. 001-33332**

Dear Mr. Mahendra-Rajah:

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