



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

July 13, 2017

Via E-mail

Richard Tobin
Chief Executive Officer
CNH Industrial N.V.
25 St. James Street
London SW1A 1HA United Kingdom

**Re: CNH Industrial N.V.
20-F for Fiscal Year Ended December 31, 2016
Filed March 2, 2017
File No. 001-36085**

Dear Mr. Tobin:

We refer you to our comment letter dated June 6, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Amanda Ravitz
Assistant Director
Division of Corporation Finance

Michael Going
Chief Compliance Officer & Secretary
CNH Industrial N.V.

Emily A. Sturges
Senior Counsel—Securities and Strategic Transactions
CNH Industrial America LLC