

Mail Stop 4561

April 8, 2008

John V. Mulvaney, Sr.
Vice President, Chief Financial Officer and Treasurer
Navistar Financial Corporation
425 N. Martingale Road
Schaumburg, IL 60173

**RE: Navistar Financial Corporation
Form 10-K for Fiscal Year Ended October 31, 2004
Form 10-K for Fiscal Year Ended October 31, 2005
Filed February 15, 2005 and December 10, 2007 (respectively)
File No. 001-04146**

Dear Mr. Mulvaney,

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

Sincerely,

Paul Cline
Senior Accountant