

Mail Stop 3561

March 26, 2010

Via Fax & U.S. Mail

Mr. Andrew J. Cederth  
Chief Financial Officer  
4201 Winfield Road, PO Box 1488  
Warrenville, Illinois 60555

**Re: Navistar International Corporation  
Form 10-K for the year ended October 31, 2009  
Filed December 21, 2009  
File No. 001-09618**

Dear Mr. Cederth:

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  
(630) 753-2200