

April 12, 2006

Via US Mail and Facsimile

Mr. James D. Donlon, III  
ArvinMeritor, Inc.  
2135 West Maple Road  
Troy, MI 48084-7806

**Re: ArvinMeritor, Inc.**  
**Form 10-K for the year ended October 2, 2005**  
**Commission File Number: 001-15983**

Dear Mr. Donlon:

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

Sincerely,

David R. Humphrey  
Branch Chief