

DIVISION OF CORPORATION FINANCE

April 13, 2021

Carl D. Anderson II Chief Financial Officer Meritor, Inc. 2135 West Maple Road Troy, Michigan 48084-7186

> Re: Meritor, Inc. Form 10-K for the Fiscal Year Ended September 27, 2020 Filed November 12, 2020 File No. 001-15983

Dear Mr. Anderson II:

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,

Division of Corporation Finance Office of Manufacturing