



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

DIVISION OF
CORPORATION FINANCE

September 16, 2020

Walter G. Borst
Chief Financial Officer
NAVISTAR INTERNATIONAL CORP
2701 Navistar Drive
Lisle, IL 60532

Re: NAVISTAR INTERNATIONAL CORP
Form 10-K for the Year Ended October 31, 2019
Filed December 17, 2019
File No. 001-09618

Dear Mr. Borst:

We have completed our review of your filings. 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