



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

DIVISION OF  
CORPORATION FINANCE

January 27, 2021

Via E-mail

Scott B. Crofton, Esq.  
Sullivan & Cromwell LLP  
125 Broad Street  
New York, NY 10004

**Re: Navistar International Corporation  
Amendment No. 1 to Schedule 13E-3 filed by Navistar International  
Corporation et al.  
Filed January 21, 2021  
File No. 005-39182**

**Revised Preliminary Proxy Statement on Schedule 14A  
Filed January 21, 2021 by Navistar International Corporation  
File No. 001-09618**

Dear Mr. Crofton:

The staff in the Office of Mergers and Acquisitions has reviewed the filings referenced above. We have the following comment.

**Preliminary Proxy Statement on Schedule 14A**  
**Certain Company Forecasts, page 80**

1. Refer to prior comment 4. As discussed by phone on January 26, 2021, please revise to summarize the discussion materials prepared by management regarding potential synergies in your proxy statement. Refer to Item 1015 of Regulation M-A.

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Please direct any questions to me at (202) 551-7951.

Sincerely,

/s/ Joshua Shainess

Joshua Shainess  
Special Counsel  
Office of Mergers and Acquisitions