



DIVISION OF  
CORPORATION FINANCE

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

April 4, 2025

Chris P. Gropp  
Vice President and Chief Financial Officer  
PHINIA Inc.  
3000 University Drive  
Auburn Hills, MI 48326

**Re: PHINIA Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2024**  
**File No. 001-41708**

Dear Chris P. Gropp:

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