



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 30, 2017

Via E-Mail

Ms. Joli L. Gross
Senior Vice President, General Counsel, and Corporate Secretary
United Rentals (North America), Inc.
100 First Stamford Place, Suite 700
Stamford, CT 06902

**Re: United Rentals (North America), Inc. and
Co-registrants Listed in Table of Co-registrants
Registration Statement on Form S-4
Filed October 18, 2017
File No. 333-221007**

Dear Ms. Gross:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long
Assistant Director
Office of Manufacturing and Construction

cc: Via E-mail
Robert W. Downes, Esq.
Sullivan & Cromwell LLP
125 Broad Street

Ms. Joli L. Gross
United Rentals (North America), Inc.
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New York, NY 10004