



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

August 4, 2008

Via Facsimile

Elyse Douglas
Executive Vice President and Chief Financial Officer
and Treasurer
Hertz Global Holdings, Inc.
225 Brae Boulevard
Park Ridge, NJ 07656

**RE: Hertz Global Holdings, Inc.,
The Hertz Corporation
Form 10-K for the Year Ended December 31, 2007
File Numbers: 001-06075, 001-07541**

Dear Ms. Douglas:

We have completed our review of your Form 10-Ks and related filings, and at this time do not have further comments.

Sincerely,

Lyn Shenk
Branch Chief