



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

February 19, 2010

**Via U.S. mail and facsimile**

Craig R. Jones  
Chief Financial Officer  
Electro Rent Corporation  
6060 Sepulveda Boulevard  
Van Nuys, CA 91411-2512

**RE: Electro Rent Corporation  
Form 10-K for the Fiscal Year Ended May 31, 2009  
Filed August 12, 2009  
Definitive Proxy Statement on Schedule 14A  
Filed September 4, 2009  
File No. 000-09061**

Dear Mr. Jones:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director