

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

August 10, 2020

Keith Pratt Chief Financial Officer MCGRATH RENTCORP 5700 Las Positas Road Livermore, CA 94551-7800

Re: MCGRATH RENTCORP

Form 10-K for the Fiscal Year Ended December 31, 2019

Filed February 25, 2020

Form 8-K Filed February 25, 2020

File No. 0-13292

Dear Mr. Pratt:

We have completed our review of your filings. 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 Trade & Services