



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3030

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

June 23, 2009

Rubin McDougal  
Chief Financial Officer  
6900 Veterans Boulevard  
Burr Ridge, Illinois 60527

**Re: CNH GLOBAL N.V.**  
**Form 20-F for the fiscal year ended December 31, 2008**  
**Filed March 3, 2009**  
**File No. 333-05752**

Dear Mr. McDougal:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief