



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

December 22, 2009

Via U.S. Mail and Facsimile (630-887-2344)

Michael P. Going
General Counsel
CNH Global N.V.
6900 Veterans Boulevard
Burr Ridge, IL 60527

**Re: CNH Global N.V.
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed March 3, 2009
File No. 1-14528
Response Letter Filed December 7, 2009**

Dear Mr. Going:

We refer you to our comment letter dated November 9, 2009 regarding business contacts with Iran and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Peggy Fisher
Assistant Director
Division of Corporation Finance