



DIVISION OF
CORPORATION FINANCE

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

May 28, 2020

Jessica T. Graziano
Chief Financial Officer
United Rentals, Inc.
100 First Stamford Place, Suite 700
Stamford, Connecticut 06902

Re: United Rentals, Inc.
Form 10-K for the Year Ended December 31, 2019
Filed January 29, 2020
File No. 001-14387

Dear Ms. Graziano:

We have completed our review of your filing. 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