



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

DIVISION OF  
CORPORATION FINANCE

February 14, 2011

Mr. H. Clifford Buster III  
Chief Financial Officer  
DOLLAR THRIFTY AUTOMOTIVE GROUP, INC.  
5330 East 31<sup>st</sup> Street  
Tulsa, Oklahoma 74135

**Re: Dollar Thrifty Automotive Group, Inc.**  
**Item 4.01 Form 8-K**  
**Filed February 4, 2011**  
**File No. 1-13647**

Dear Mr. Buster:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant