



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

October 28, 2009

Mr. William B. Plummer  
Chief Financial Officer, United Rentals, Inc.  
Five Greenwich Office Park  
Greenwich, CT 06831

**Re: United Rentals, Inc.  
United Rentals (North America), Inc.  
Form 10-K for the year ended December 31, 2008  
Definitive Proxy Statement, April 30, 2009  
Form 10-Q for the quarter ended March 31, 2009  
File Nos. 1-14387 and 1-13663**

Dear Mr. Plummer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Tricia Armelin, Senior Staff Accountant, at (202) 551-3747, Chambre Malone, Attorney, at (202) 551-3262, Dietrich King, Attorney, at (202) 551-3338 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief