

Mail Stop 4561

January 23, 2006

Joseph M. Leone  
Vice Chairman and Chief Financial Officer  
CIT Group Inc.  
1211 Avenue of the Americas  
New York, NY 10036

**Re: CIT Group Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2004  
Form 10-Q for the Fiscal Quarter ended June 30, 2005  
File No. 001-31369**

Dear Mr. Leone:

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

Sincerely,

Kevin W. Vaughn, Branch  
Chief