



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 19, 2008

Via U.S. Mail

Mr. Joseph M. Leone  
Vice Chairman and Chief Financial Officer  
CIT Group, Inc.  
505 Fifth Avenue  
New York, NY 10017

**RE: CIT Group, Inc.**  
**Form 10-K for the Year ended December 31, 2006**  
**Filed February 28, 2007**  
**File No. 001-31369**

Dear Mr. Leone:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director