

Mail Stop 4561

October 23, 2008

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

**RE: CIT Group Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Form 10-Q for the Period Ended March 31, 2008
Filed May 12, 2008
File No. 001-31369**

Dear Mr. Leone,

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief