



DIVISION OF
CORPORATION FINANCE

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

March 27, 2009

James P. Shanahan
Senior Vice President, Chief Compliance Officer and
Assistant Secretary
CIT Group Inc.
505 Fifth Avenue
New York, NY 10017

**Re: CIT Group Inc.
Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A
Filed March 27, 2009
File No. 001-31369**

Dear Mr. Shanahan:

We have completed our limited review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Michael Clampitt
Senior Attorney

cc: (facsimile only)
Abigail Arms
Shearman & Sterling LLP