



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2009

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

**Re: CIT Group Inc.**  
**Form 8-K Filed July 30, 2009**  
**File No. 001-31369**

Dear Mr. Leone:

We have completed our limited review of your Form 8-K and have no further comments at this time.

Sincerely,

Christian Windsor  
Special Counsel