



DIVISION OF
CORPORATION FINANCE

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

January 18, 2011

By U.S. Mail and Facsimile to: (973) 740-5264

Scott T. Parker
Executive Vice President and Chief Financial Officer
CIT Group Inc.
505 Fifth Avenue
New York, New York 10017

**Re: CIT Group Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-Q for the Quarterly Period Ended September 30, 2010
File No. 001-31369**

Dear Mr. Parker:

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

Sincerely,

Sharon Blume
Assistant Chief Accountant