



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