



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 30, 2017

Via E-Mail

Ms. Joli L. Gross  
Senior Vice President, General Counsel, and Corporate Secretary  
United Rentals (North America), Inc.  
100 First Stamford Place, Suite 700  
Stamford, CT 06902

**Re: United Rentals (North America), Inc. and  
Co-registrants Listed in Table of Co-registrants  
Registration Statement on Form S-4  
Filed October 18, 2017  
File No. 333-221007**

Dear Ms. Gross:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action, or absence of action by the staff.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Very truly yours,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and Construction

cc: Via E-mail  
Robert W. Downes, Esq.  
Sullivan & Cromwell LLP  
125 Broad Street

Ms. Joli L. Gross  
United Rentals (North America), Inc.  
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New York, NY 10004