



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

June 6, 2017

Via E-mail

Ms. Barbara L. Brasier  
Chief Financial Officer  
Herc Holdings Inc.  
27500 Riverview Center Blvd.  
Bonita Springs, FL 34134

**Re:   Herc Holdings Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 15, 2017**  
**File No. 1-33139**

Dear Ms. Brasier:

We have completed our review of your filing. 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.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief  
Office of Manufacturing and  
Construction