

DIVISION OF CORPORATION FINANCE

April 18, 2023

Mark Humphrey Chief Financial Officer Herc Holdings Inc. 27500 Riverview Center Blvd. Bonita Springs, FL 34134

> Re: Herc Holdings Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed February 14, 2023 File No. 001-33139

Dear Mark Humphrey:

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,

Division of Corporation Finance Office of Trade & Services