



DIVISION OF
CORPORATION FINANCE

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

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