



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

October 30, 2009

**Via U.S. mail and facsimile to (847) 215-6535**

Martin Kroll  
Chief Financial Officer  
Essex Rental Corp.  
1110 Lake Cook Road, Suite 220  
Buffalo Grove, Illinois 60089

**Re: Essex Rental Corp.  
Form 10-K for Fiscal Year Ended December 31, 2008  
File No. 0-52459**

Dear Mr. Kroll:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Bret Johnson, Staff Accountant, at (202) 551-3753 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief