

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

June 7, 2019

M. David Galainena Executive Vice President, General Counsel & Secretary Hertz Global Holdings, Inc 8501 Williams Road Estero, FL 33928

> Re: Hertz Global Holdings, Inc Registration Statement on Form S-3 Filed May 31, 2019 File No. 333-231878

Dear Mr. Galainena:

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.

Please contact Patrick Kuhn at (202) 551-3308 with any questions.

Sincerely,

Division of Corporation Finance Office of Transportation and Leisure