



DIVISION OF  
CORPORATION FINANCE

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