



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

January 6, 2009

Keith E. Pratt  
Chief Financial Officer  
McGrath RentCorp  
5700 Las Positas Road  
Livermore, CA 94551-7800

**Re: McGrath RentCorp**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**File No. 0-13292**

Dear Mr. Pratt:

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