



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

August 12, 2008

Via Facsimile

Art A. Garcia  
Senior Vice President and Controller  
Ryder System, Inc.  
11690 NW 105<sup>th</sup> Street  
Miami, FL 33178

**RE:   Ryder System, Inc.**  
**Form 10-K for the Year Ended December 31, 2007**  
**Form 10-Q for the Period Ended March 31, 2008**  
**File Number: 001-04364**

Dear Mr. Garcia:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Lyn Shenk  
Branch Chief