



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

DIVISION OF  
CORPORATION FINANCE

December 7, 2016

Thomas C. Kennedy  
Senior Executive Vice President and Chief Financial Officer  
Hertz Global Holdings, Inc.  
8501 Williams Road  
Estero, Florida 33928

**Re: Hertz Global Holdings, Inc.**  
**Form 8-K Dated August 9, 2016**  
**Filed August 9, 2016**  
**File No. 001-37665**

Dear Mr. Kennedy:

We have completed our review of your filings. 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.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure