

October 21, 2021

David Galainena  
Executive Vice President, General Counsel  
Hertz Global Holdings, Inc  
8501 Williams Road  
Estero, Florida 33928

Holdings, Inc  
Statement on Form S-1  
2021

Re: Hertz Global  
Registration  
Filed October 15,  
File No. 333-260290

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 Janice Adeloyle at 202-551-3034 or Erin Jaskot at 202-551-3442 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Colin Diamond