



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

DIVISION OF
CORPORATION FINANCE

July 8, 2010

Via Fax & U.S. Mail

Mr. Ronald Nelson
Chief Executive Officer
Avis Budget Group, Inc.
6 Sylvan Way
Parsippany, New Jersey 07054

**Re: Avis Budget Group, Inc.
Form 10-K for the year ended Dec. 31, 2009
File No. 001-10308**

Dear Mr. Nelson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief