

Mail Stop 3561

May 3, 2007

Via Fax & U.S. Mail

David B. Wyshner-Chief Financial Officer
Avis Budget Group, Inc.
6 Sylvan Way
Parsippany, NJ 07054

**Re: Avis Budget Group Inc.
Form 10-K for the year ended December 31, 2006
Filed March 1, 2007
File No. 001-10308**

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

Sincerely,

David R. Humphrey
Branch Chief