

Mail Stop 5546

January 23, 2008

Via U.S. Mail and Facsimile (973-496-7969)

Ronald L. Nelson
Chairman and Chief Executive Officer
Avis Budget Group, Inc.
6 Sylvan Way
Parsippany, NJ 07054

**Re: Avis Budget Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
Response Letter Dated January 11, 2008
File No. 1-10308**

Dear Mr. Nelson:

We refer you to our comment letter dated December 21, 2007. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Max Webb
Assistant Director
Division of Corporation Finance