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May 18, 2016

**VIA FAX, OVERNIGHT MAIL AND EDGAR**

Kevin Stertzel  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Re: McGrath RentCorp  
Definitive Proxy on Form 14A  
Filed April 29, 2016  
File No. 0-13292

Dear Mr. Stertzel:

On behalf of McGrath RentCorp, a California corporation (the “**Company**”), we submit this letter in response to the comment from the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) by letter dated May 5, 2016 (the “**Staff Letter**”) with respect to the Company’s Definitive Proxy on Form 14-A filed April 29, 2016 (the “**Proxy**”).

For the Staff’s convenience, we have reproduced the comment from the Staff Letter in full below and the comment is followed by the Company’s response. This letter is being sent via facsimile to fax number 703-813-6968 and via overnight courier to your attention and will be filed on EDGAR tagged as correspondence.

**Definitive Proxy Statement**

**Executive Compensation and Other Information, page 21**

**Long-Term Incentive compensation, page 29**

**Staff’s Comment:**

1. *We note disclosure that performance-based awards (RSUs) are earned based on achievement of a three-year cumulative EPS goal for corporate named officers. In future filings, please disclose the three-year cumulative EPS goals, the actual achievement of such goals and how the actual awards are calculated. Please consider an illustrative example.*

Mobile Modular    Mobile Modular Portable Storage    TRS-Ren Telco    TRS-Environmental    Adler Tank Rentals    Enviroplex, Inc.

**Company's Response:**

The Staff's comment is duly noted, and the Company will include the suggested disclosure, as appropriate, in its future definitive proxy statements.

\* \* \*

The Company acknowledges that it is responsible for the adequacy and accuracy of the disclosure in the Proxy, that comments of the Staff or changes in disclosures in response to comments of the Staff do not foreclose the Commission from taking any action with respect to the Proxy, and that the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Should you have any further questions or comments regarding the above-referenced filing, please feel free to contact the undersigned at (925) 453-3104, or our counsel, Jaclyn Liu of Morrison & Foerster LLP at (415) 268-6722. Thank you for your assistance.

Very truly yours,

/s/ Randle F. Rose

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Randle F. Rose  
Senior Vice President and  
Chief Administrative Officer

cc: W. John Cash  
Division of Corporation Finance  
United States Securities and Exchange Commission

Jaclyn Liu, Esq.  
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