



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4631

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

May 19, 2016

Via Facsimile

Mr. Keith E. Pratt  
Chief Financial Officer  
McGrath Rentcorp  
5700 Las Positas Road  
Livermore, CA 94551-7800

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

Dear Mr. Pratt:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing[s] to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ W. John Cash

W. John Cash  
Branch Chief  
Office of Manufacturing and  
Construction