



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

DIVISION OF  
CORPORATION FINANCE

December 31, 2019

Robert Sanchez  
Chairman and Chief Executive Officer  
Ryder Sytem, Inc.  
11690 N.W. 105th Street  
Miami, FL 33178

**Re: Ryder Sytem, Inc.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 21, 2019**  
**File No. 001-04364**

Dear Mr. Sanchez:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Scott Parker