UNITED RENTALS INC /DE Form SC 13G May 07, 2007

# UNITED STATES SECURITIES EXCHANGE COMMISSION Washington, D.C. 20549

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SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No.)

UNITED RENTALS, INC.
----(Name of Issuer)

Common Stock, par value \$.01 per share
-----(Title of Class of Securities)

911363109 -----(CUSIP Number)

April 26, 2007

(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

|\_| Rule 13d-1(b)

[X] Rule 13d-1(c)

|\_| Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Continued on following pages
Page 1 of 10 Pages
Exhibit Index: Page 9

### SCHEDULE 13G

CUSIP No.	: 9113	63109			Page 2 of 10 Pages		
1.	Names o	of Repo	rting Persons.				
	I.R.S.	Identi	fication Nos. of abov	ve persons (ent	ities only).		
			TAL MANAGEMENT, LLC				
2.			ropriate Box if a Mer				
	(a) [	]					
	(b) [						
	• • • • • •		• • • • • • • • • • • • • • • • • • • •				
	SEC Use	_					
			• • • • • • • • • • • • • • • • • • • •				
4.	Citizenship or Place of Organization						
	Delawa						
	• • • • • •		• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •		
Number of Shares Beneficia			Sole Voting Power		None		
Owned by	-		• • • • • • • • • • • • • • • • • • • •				
Reporting Person With			Shared Voting Power		5,171,681		
			Sole Dispositive Pov		None		
			Shared Dispositive F				
9.	Aggrega	ate Amo	unt Beneficially Owne	ed by Each Repo	rting Person		
	5,171,	681					
	• • • • • •		• • • • • • • • • • • • • • • • • • • •				
		if the ctions)	Aggregate Amount in B	Row (9) Exclude:	s Certain Shares (See		
	_						
	• • • • • •		• • • • • • • • • • • • • • • • • • • •				
11.	Percent of Class Represented by Amount in Row (9)						
	6.33% ]	based o	n 81,663,125 shares	outstanding as	of April 24, 2007.		
		_					
12.	Type of	f Repor	ting Person:				

### SCHEDULE 13G

CUSIP No.: 911363109					Page 3 of 10 Pages		
1.	Names	Names of Reporting Persons.					
	I.R.S.	5. Identification Nos. of above persons (entities only).					
GLENVIEW CAPITAL GP, LLC							
2.	Check	r of a Group					
	(a) [ ]						
	(b) [ ]						
(b) [ ]							
3.	SEC Use Only						
					• • • • • • • • • • • • • • • • • • • •		
4. Citizenship or Place of Organization							
	Delawa						
Number o	of	5.	Sole Voting Power	N	lone		
Benefici Owned by	_						
Reportin	ıg	6.	Shared Voting Power		,974,281		
Person W	lith		• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •		
			Sole Dispositive Power				
		8.	Shared Dispositive Power	er 1	. 974 281		
9.	Aggregate Amount Beneficially Owned by Each Reporting Person						
4,974,281							
10.		neck if the Aggregate Amount in Row (9) Excludes Certain Shares (See astructions)					
	X						
11.	Percent of Class Represented by Amount in Row (9)						
	6.09% based on 81,663,125 shares outstanding as of April 24, 2007.						
			• • • • • • • • • • • • • • • • • • • •				

12.

Type of Reporting Person:

	00						
			CCIII	-DILLE 120			
			SCH	EDULE 13G			
CUSIP No.	.: 9113	63109				Page 4 of 10 Page	S
1.	Names of Reporting Persons.						
	I.R.S. Identification Nos. of above persons (entities only).						
	LAWRE	NCE M.	ROBBINS				
2.	Check the Appropriate Box if a Member of a Group						
	(a) [ ]						
	(b) [	-					
3.	SEC Use Only						
4.	Citizenship or Place of Organization						
	United States of America						
• • • • • • • •							•
Number of	f	5.	Sole Voting Pov	wer	Non	е	
Beneficia	Each g		• • • • • • • • • • • • • • • • • • • •				•
Owned by Reporting Person W			Shared Voting B			71,681	
		7.	Sole Dispositiv		Non	e 	
		8.	-			71,681	
9.			unt Beneficially				•
	5,171,681						
10.	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)						
	I_I						
11.			ass Represented				

6.33% based on 81,663,125 shares outstanding as of April 24, 2007.

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#### 12. Type of Reporting Person:

ΙA

Page 5 of 10 Pages

Item 1(a).
Name of Issuer:

United Rentals, Inc. (the "Issuer").

Item 1(b). Address of Issuer's Principal Executive Offices:

Five Greenwich Office Park, Greenwich, Connecticut 06831

Item 2(a). Name of Person Filing

This Statement is filed on behalf of each of the following persons (collectively, the "Reporting Persons"):

i) Glenview Capital Management, LLC ("Glenview Capital
Management");

ii) Glenview Capital GP, LLC ("Glenview Capital GP"); and

iii) Lawrence M. Robbins ("Mr. Robbins").

This Statement relates to Shares (as defined herein) held for the accounts of Glenview Capital Partners, L.P., a Delaware limited partnership ("Glenview Capital Partners"), Glenview Institutional Partners, L.P., a Delaware limited partnership ("Glenview Institutional Partners"), Glenview Capital Master Fund, Ltd., a Cayman Islands exempted company ("Glenview Capital Master Fund"), Glenview Offshore Opportunity Master Fund, Ltd., a Cayman Islands exempted company ("Glenview Offshore Opportunity Master Fund"), Glenview Capital Opportunity Fund, L.P., a Delaware limited partnership ("Glenview Capital Opportunity Fund"), GCM Little Arbor Master Fund, Ltd., a Cayman Islands exempted company ("GCM Little Arbor Master Fund"); GCM Little Arbor Institutional Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Partners") and GCM Opportunity Fund, L.P., a Delaware limited partnership ("GCM Little Arbor Partners") Fund").

Glenview Capital Management serves as investment manager to each of Glenview Capital Partners, Glenview Institutional Partners, Glenview Capital Master Fund, Glenview Offshore Opportunity Master Fund, Glenview Capital Opportunity Fund, GCM Little Arbor Master Fund, GCM Little Arbor Institutional Partners, GCM Little Arbor Partners and GCM Opportunity Fund. In such capacity, Glenview Capital Management may be deemed to have voting and dispositive power over the Shares held for the accounts of each of Glenview Capital Partners, Glenview Institutional Partners, Glenview Capital Master Fund, Glenview Offshore Opportunity Master Fund, Glenview Capital Opportunity Fund, GCM Little Arbor Master Fund, GCM Little Arbor Institutional Partners, GCM Little Arbor Partners and GCM Opportunity Master Fund. Glenview Capital GP is the general partner of Glenview Capital Partners, Glenview Institutional Partners, GCM Little Arbor Institutional Partners and GCM Little Arbor Partners. Glenview Capital GP also serves as the sponsor of the Glenview Capital Master Fund and the GCM Little Arbor Master Fund. In such capacities, Glenview Capital GP may be deemed to have voting and dispositive power over the Shares held for the accounts of each Glenview Capital Partners, Glenview Institutional Partners, Glenview Capital

Master Fund, GCM Little Arbor Master Fund, GCM Little Arbor Institutional Partners and GCM Little Arbor Partners. Mr. Robbins is the Chief Executive Officer of Glenview Capital Management and Glenview Capital GP.

Item 2(b). Address of Principal Business Office or, if None, Residence:

The address of the principal business office of each of Glenview Capital Management, Glenview Capital GP, and Mr. Robbins is 767 Fifth Avenue, 44th Floor, New York, New York 10153.

Page 6 of 10 Pages

Item 2(c). Citizenship:

i) Glenview Capital Management is a Delaware limited liability

company;

ii) Glenview Capital GP is a Delaware limited liability

company; and

iii) Mr. Robbins is a citizen of the United States of America.

Item 2(d). Title of Class of Securities:

Common Stock, par value \$.01 per share (the "Shares")

Item 2(e). CUSIP Number:

911363109

Item 3. If This Statement is Filed Pursuant to ss.ss.240.13d-1(b) or 240.13d-2(b) or (c), Check Whether the Person Filing is a:

This Item 3 is not applicable.

Item 4. Ownership:

Item 4(a) Amount Beneficially Owned:

As of May 4, 2007, each of Glenview Capital Management and Mr. Robbins may be deemed to be the beneficial owner of 5,171,681 Shares. This amount consists of: (A) 250,700 Shares held for the account of Glenview Capital Partners; (B) 3,064,381 Shares held for the account of Glenview Capital Master Fund; (C) 1,295,300 Shares held for the account of Glenview Institutional Partners; (D) 305,000 Shares held for the account of the GCM Little Arbor Master Fund; (E) 57,340 Shares held for the account of GCM Little Arbor Institutional Partners; (F) 121,390 Shares held for the account of Glenview Capital Opportunity Fund; (G) 69,910 Shares held for the account of Glenview Offshore Opportunity Master Fund, (H) 1,560 Shares held for the account of GCM Little Arbor Partners and (I) 6,100 Shares held for the account of GCM Opportunity Fund.

As of May 4, 2007, Glenview Capital GP may be deemed to be the beneficial owner of 4,974,281 Shares. This amount consists of: (A) 250,700 Shares held for the account of Glenview Capital Partners; (B) 3,064,381 Shares held for the account of Glenview Capital Master Fund; (C) 1,295,300 Shares held for the account of Glenview Institutional Partners; (D) 305,000 Shares held for the account of the GCM Little Arbor Master Fund; (E) 57,340 Shares held for the account of GCM Little Arbor Institutional Partners; and (F) 1,560 Shares held for the account of GCM Little Arbor Partners.

Item 4(b) Percent of Class:

The number of Shares of which each of Glenview Capital Management and Mr. Robbins may be deemed to be the beneficial owner constitutes approximately 6.33% of the total number of Shares outstanding (based upon information provided by the Issuer in its most recently-filed quarterly report filed on Form 10-Q, there were 81,663,125 shares outstanding as of April 24, 2007).

The number of Shares of which Glenview Capital GP may be deemed to be the beneficial owner constitutes approximately 6.09% of the total number of Shares outstanding (based upon information provided by the Issuer in its most recently-filed quarterly report on Form 10-Q, there were 81,663,125 shares outstanding as of April 24,2007).

Item 4(c) Number of Shares of which such person has:

Glenview Capital Management and Mr. Robbins:

(i) Sole power to vote or direct the vote:	0
(ii) Shared power to vote or direct the vote:	5,171,681
(iii) Sole power to dispose or direct the disposition of:	0
(iv) Shared power to dispose or direct the disposition of:	5,171,681
Glenview Capital GP:	
(i) Sole power to vote or direct the vote:	0
(ii) Shared power to vote or direct the vote:	4,974,281

Page 7 of 10 Pages

Item 5. Ownership of Five Percent or Less of a Class:

(iii) Sole power to dispose or direct the disposition of:

(iv) Shared power to dispose or direct the disposition of:

This Item 5 is not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person:

This Item 6 is not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company:

See disclosure in Item 2 hereof.

Item 8. Identification and Classification of Members of the Group:

0

4,974,281

This Item 8 is not applicable.

Item 9. Notice of Dissolution of Group:

This Item 9 is not applicable.

Item 10. Certification:

By signing below each of the Reporting Persons certifies that, to the best of their knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

Page 8 of 10 Pages

#### SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: May 7, 2007 GLENVIEW CAPITAL MANAGEMENT, LLC

By:

/s/ Lawrence M. Robbins

Name: Lawrence M. Robbins Title: Chief Executive Officer

Date: May 7, 2007 GLENVIEW CAPITAL GP, LLC

By:

/s/ Lawrence M. Robbins

Name: Lawrence M. Robbins Title: Chief Executive Officer

Date: May 7, 2007 LAWRENCE M. ROBBINS

/s/ Lawrence M. Robbins

Page 9 of 10 Pages

EXHIBIT INDEX

Ex. Page No. -----

A Joint Filing Agreement, dated May 7, 2007 by and among Glenview Capital Management, LLC, Glenview Capital GP, LLC and Lawrence M. Robbins....

10

Page 10 of 10 Pages

#### EXHIBIT A

#### JOINT FILING AGREEMENT

The undersigned hereby agree that the statement on Schedule 13G with respect to the Common Stock of United Rentals, Inc. dated as of May 7, 2007 is, and any amendments thereto (including amendments on Schedule 13D) signed by each of the undersigned shall be, filed on behalf of each of us pursuant to and in accordance with the provisions of Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended.

Date: May 7, 2007 GLENVIEW CAPITAL MANAGEMENT, LLC

By:

/s/ Lawrence M. Robbins

Name: Lawrence M. Robbins Title: Chief Executive Officer

Date: May 7, 2007 GLENVIEW CAPITAL GP, LLC

By:

/s/ Lawrence M. Robbins

Name: Lawrence M. Robbins Title: Chief Executive Officer

Date: May 7, 2007 LAWRENCE M. ROBBINS

/s/ Lawrence M. Robbins