

UNITED RENTALS INC /DE  
Form SC 13G/A  
February 14, 2008

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

-----  
SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 1)\*

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

Common Stock, \$0.01 par value per share  
-----

(Title of Class of Securities)

911363109  
-----  
(CUSIP Number)

December 31, 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)  
 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 7 Pages

.....  
1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

GLENVIEW CAPITAL MANAGEMENT, LLC

.....  
2. Check the Appropriate Box if a Member of a Group

(a) [ ]

(b) [ ]

.....  
3. SEC Use Only

.....  
4. Citizenship or Place of Organization

Delaware

Number of	5.	Sole Voting Power	None
Shares	.....	.....	.....
Beneficially	6.	Shared Voting Power	0
Owned by Each	.....	.....	.....
Reporting	7.	Sole Dispositive Power	None
Person With	.....	.....	.....
	8.	Shared Dispositive Power	0
	.....	.....	.....

.....  
9. Aggregate Amount Beneficially Owned by Each Reporting Person

0

.....  
10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

[ ]

.....  
11. Percent of Class Represented by Amount in Row (9)

0.00% based on 85,786,079 shares outstanding as of October 25, 2007.

.....  
12. Type of Reporting Person:

00

.....  
1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

LAWRENCE M. ROBBINS

Edgar Filing: UNITED RENTALS INC /DE - Form SC 13G/A

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 Shares Beneficially Owned by Each Reporting Person With	5. Sole Voting Power	None
	6. Shared Voting Power	0
	7. Sole Dispositive Power	None
	8. Shared Dispositive Power	0

9. Aggregate Amount Beneficially Owned by Each Reporting Person

0

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

[ ]

11. Percent of Class Represented by Amount in Row (9)

0.00% based on 85,786,079 shares outstanding as of October 25, 2007.

12. Type of Reporting Person:

IN

Page 4 of 7 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, CT 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) Lawrence M. Robbins ("Mr. Robbins").

## Edgar Filing: UNITED RENTALS INC /DE - Form SC 13G/A

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 Capital Master Fund, Ltd., a Cayman Islands exempted company ("Glenview Capital Master Fund"), Glenview Institutional Partners, L.P., a Delaware limited partnership ("Glenview Institutional Partners"), 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 Institutional Partners"), GCM Little Arbor Partners, L.P., a Delaware limited partnership ("GCM Little Arbor Partners"), 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") and GCM Opportunity Fund, L.P., a Delaware limited partnership ("GCM Opportunity Fund").

Glenview Capital Management serves as investment manager to each of Glenview Capital Partners, Glenview Capital Master Fund, Glenview Institutional Partners, GCM Little Arbor Master Fund, GCM Little Arbor Institutional Partners, GCM Little Arbor Partners, Glenview Offshore Opportunity Master Fund, Glenview Capital Opportunity Fund and GCM Opportunity Fund. In such capacity, Glenview Capital Management may be deemed to have voting and dispositive power over the Shares held for such accounts. Mr. Robbins is the Chief Executive Officer of Glenview Capital Management.

Page 5 of 7 Pages

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 and Mr. Robbins is 767 Fifth Avenue, 44th Floor, New York, New York 10153.

Item 2(c). Citizenship:

i) Glenview Capital Management is a Delaware limited liability company;

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

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

Common Stock (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:

Neither of the Reporting Persons may be deemed to beneficially

Edgar Filing: UNITED RENTALS INC /DE - Form SC 13G/A

own any Shares.

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 0.00% 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 85,786,079 shares outstanding as of October 25, 2007).

Page 6 of 7 Pages

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: 0
- (iii) Sole power to dispose or direct the disposition of: 0
- (iv) Shared power to dispose or direct the disposition of: 0

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

If this statement is being filed to report the fact that as of the date hereof the Reporting Person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [X].

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:

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 7 of 7 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: February 14, 2008

GLENVIEW CAPITAL MANAGEMENT, LLC

By: /s/ Lawrence M. Robbins  
-----

Name: Lawrence M. Robbins  
Title: Chief Executive Officer

Date: February 14, 2008

LAWRENCE M. ROBBINS

/s/ Lawrence M. Robbins  
-----