

Mail Stop 3561

February 10, 2006

Mr. Bruce Bendell
Acting Chief Financial Officer
The Major Automotive Companies, Inc.
43-40 Northern Boulevard
Long Island City, NY 11101

Re: The Major Automotive Companies, Inc.
Form 10-K for the year ended December 31, 2004
Forms 10-Q for the periods ended March 31, June 30
and September 30, 2005
File No. 000-29182

Dear Mr. Bendell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Branch Chief