



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 22, 2009

Mr. Stephen Parent  
President and Chief Executive Officer  
General Metals Corporation  
615 Sierra Rose Drive, Suite 1  
Reno, Nevada 89511

**Re: General Metals Corporation  
Item 4.01 Form 8-K  
Filed June 26, 2008  
File No. 000-30230**

Dear Mr. Parent:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant