



DIVISION OF  
CORPORATION FINANCE

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

**Mail Stop 3561**

August 27, 2009

By U.S. Mail

Mr. Daniel Forbush  
Chief Financial Officer  
General Metals Corporation  
1 E Liberty Street, Suite 6000  
Reno, NV 89501

**Re: General Metals Corporation  
Item 4.02 Form 8-K/A  
Filed August 26, 2009  
File No. 0-30230**

Dear Mr. Forbush:

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

Sincerely,

Andrew Mew  
Accounting Branch Chief