



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 29, 2010

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
File No. 0-30230
Form 10-K for the fiscal year ended April 30, 2009
Filed August 13, 2009

Form 10-Q for the period ended July 31, 2009
Filed September 18, 2009

Form 10-Q for the period ended October 31, 2009
Filed December 21, 2009

Dear Mr. Forbush:

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

Sincerely,

Andrew Mew
Accounting Branch Chief

