



DIVISION OF
CORPORATION FINANCE

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

December 28, 2010

Mr. Roy C. Smith
President
Garner Investments, Inc.
P.O. Box 3412
Casper, Wyoming 82602

Re: Garner Investments, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Response Letter Dated December 16, 2010
File No. 000-26317

Dear Mr. Smith:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

Ethan M. Horowitz
Branch Chief