



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

DIVISION OF  
CORPORATION FINANCE

March 16, 2011

Via U.S. Mail and Facsimile to

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

Dear Mr. Smith:

We have completed our review of your Form 8-K/A and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief