

May 3, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX 212-407-4990

Mr. Jonathan Chan
Chief Financial Officer
General Components, Inc.
Suite 2021, 20/F, Two Pacific Place
88 Queensway
Hong Kong

**RE: General Components, Inc.
Form 10-KSB for the year ended December 31, 2005
Filed May 1, 2006
File No. 000-33483**

Dear Mr. Chan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Robert F. Telewicz Jr.
Senior Staff Accountant