



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2011

Via E-mail

Ronald F. Valenta  
Chief Executive Officer  
General Finance Corporation  
39 East Union Street  
Pasadena, California 91103

**Re: General Finance Corporation  
Registration Statement on Form S-1  
Filed July 11, 2011  
File No. 333-175458**

Dear Mr. Valenta:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Selling Stockholder, page 9

1. Please disclose whether the selling stockholder is a broker-dealer or an affiliate of a broker-dealer. If the selling stockholder is a registered broker-dealer, state that the selling stockholder is an underwriter. Language such as "may be deemed to be" an underwriter is not acceptable if the selling stockholder is a broker-dealer. If the selling stockholder is an affiliate of a registered broker-dealer, please indicate whether it acquired the securities in the ordinary course of business and had no agreements to distribute the securities at the time of purchase.

Signatures, page II-7

2. An attorney-in-fact cannot sign a registration statement on Form S-1 on behalf of other signatories until a power of attorney executed by the other signatories is filed. Please revise or advise.

Exhibits

Exhibit 5.1, Legal Opinion

3. Please have counsel delete the third-to-last paragraph or re-file the opinion on the date of effectiveness. In addition, please have counsel revise the penultimate paragraph to clarify that the shares currently are validly issued, fully paid and non-assessable.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Ronald E. Alper, Staff Attorney, at (202) 551-3329, Lilyanna Peyser, Staff Attorney, at (202) 551-3222, or me at (202) 551-3720 with any questions.

Sincerely,

/s/ Lilyanna L. Peyser for

Mara Ransom  
Legal Branch Chief

cc: Christopher A. Wilson, Esq.