



DIVISION OF
CORPORATION FINANCE

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

July 15, 2019

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Christopher A. Wilson
General Counsel, Vice President & Secretary
General Finance Corporation
39 East Union Street
Pasadena, California 91103

**Re: General Finance Corporation
Registration Statement on Form S-3
Filed September 18, 2018
File No. 333-227399**

Dear Mr. Wilson:

It has been more than nine months since you filed this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

Please contact Sergio Chinos at 202-551-7844 with any questions.

Sincerely,

Division of Corporation Finance

Christopher A. Wilson
General Finance Corporation
July 15, 2019
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Office of Manufacturing and
Construction

cc: Jody E. Miller
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