



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2019

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

**Re: General Finance Corporation**  
**Amendment No. 1 to Registration Statement on Form S-3**  
**Filed August 13, 2019**  
**File No. 333-227399**

Dear Mr. Wilson:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies 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 this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 3, 2018 letter.

Amendment No. 1 to Form S-3 filed August 13, 2019

General

1. It appears you do not meet the conditions prescribed under Rules 3-01(c) and 3-12(b). As such, audited financial statements for your fiscal year ended June 30, 2019, are required prior to effectiveness. Refer to Section 223.01 of the Compliance and Disclosure Interpretations for Securities Act Forms.

Christopher A. Wilson  
General Finance Corporation  
August 29, 2019  
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Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Sherry Haywood, Staff Attorney, at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction