



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

DIVISION OF
CORPORATION FINANCE

April 9, 2020

Charles Barrantes
Chief Financial Officer
General Finance Corporation
39 East Union Street
Pasadena, California 91103

Re: General Finance Corporation
Form 10-K for the Fiscal Year Ended June 30, 2019
Filed September 12, 2019
File No. 1-32845

Dear Mr. Barrantes:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services