



DIVISION OF
CORPORATION FINANCE

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

June 10, 2010

Via U.S. Mail and Facsimile

Mr. H. Matthew Chambers
Chairman of the Board and Chief Executive Officer
CONFEDERATE MOTORS, INC.
2222 5th Avenue South
Birmingham, Alabama 35233

Re: Confederate Motors, Inc.
Item 4.02 Form 8-K
Filed May 21, 2010
File No. 0-52500

Dear Mr. Chambers:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton
Staff Accountant

