



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2014

Via U.S. Mail

William Solko  
Chief Executive Officer  
Northeast Automotive Holdings, Inc.  
2174 Hewlett Avenue, Suite 206  
Merrick, New York 11566

**Re: Northeast Automotive Holdings, Inc.**  
**Item 4.01 Form 8-K**  
**Filed October 24, 2013**  
**File No. 000-51997**

Dear Mr. Solko:

We issued comments on the above captioned filings on October 28, 2013. On January 13, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

If you have any questions, please call me at (202) 551-3624.

Sincerely,

/s/ Heather Clark

Heather Clark  
Staff Accountant