



DIVISION OF
CORPORATION FINANCE

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

Rene Ronald Soullier
President
Exotacar, Inc.
1001 Bayhill Drive
Suite 200
San Bruno, CA 94066

September 26, 2008

RE: Exotacar, Inc.
Item 4.01 Form 8-K
Filed May 19, 2008, as amended August 19, 2008
File No. 0-52843

Dear Mr. Soullier:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director