

Mail Stop 3561

July 1, 2010

Via Fax & U.S. Mail

Mr. Dan Valladao
Chief Executive Officer
General Automotive Company
5422 Carrier Drive
Suite 309
Orlando, Florida 32819

**Re: General Automotive Company
Form 10-K for the year ended December 31, 2009
Filed April 15, 2010
File No. 333-137755**

Dear Mr. Valladao:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief