



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 1, 2010

Ms. Shawn Powell Joseph, Chief Financial Officer
General Automotive Company
5422 Carrier Drive, Suite 309
Orlando, Florida 32819

**Re: General Automotive Company
Item 4.01 Form 8-K
Filed October 21, 2010
File No. 333-137755**

Dear Ms. Joseph:

We have completed our review of your Item 4.01 Form 8-K and Item 4.01 Form 8-K/A and do not, at this time, have any further comments.

Sincerely,

Heather Clark
Staff Accountant