

Mail Stop 3561

July 31, 2009

Mr. Daryl K. Gisser, Chief Executive Officer  
Gisser Automotive Concepts, Inc.  
52 Edison Court  
Monsey, New York 10952

**Re: Gisser Automotive Concepts, Inc.**  
**Item 4.01 Form 8-K**  
**Filed July 23, 2009**  
**Item 4.01 Form 8-K/A**  
**Filed July 29, 2009**  
**Item 4.01 Form 8-K/A**  
**Filed July 30, 2009**  
**File No. 333-145181**

Dear Mr. Gisser:

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

Sincerely,

Heather Clark  
Staff Accountant