



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2010

Mr. Michael Hlavsa  
Chief Financial Officer  
GEROVA Financial Group, Ltd.  
Cumberland House, 5th Floor  
1 Victoria Street  
Hamilton, HM 11  
Bermuda

**Re: GEROVA Financial Group, Ltd.**  
**Forms 20-F and 20-F/A for Fiscal Year Ended December 31, 2009**  
**Filed June 2, 2010 and June 16, 2010**  
**Form 6-K for January 26, 2010**  
**File No. 001-33916**

Dear Mr. Hlavsa:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief