



DIVISION OF  
CORPORATION FINANCE

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

February 25, 2011

Gerry Berg  
President  
Friendly Auto Dealers, Inc.  
4132 South Rainbow Road, Suite 514  
Las Vegas, Nevada 89103

**Re: Friendly Auto Dealers, Inc.  
Amendment No. 1 to Form Schedule 14C  
Filed January 19, 2011**

**Amendment No. 1 to Form 10-K  
Filed February 18, 2011**

**Amendments No. 2 to Forms 10-Q  
Filed February 18, 2011  
File No. 333-147560**

Dear Mr. Berg:

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

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief