



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