

Mail Stop 4561

April 13, 2010

George Metrakos  
President and CEO  
GMS Capital Corp.  
3456 Melrose Ave.  
Montreal, QC H4A2S1 CANADA

**Re:   GMS Capital Corp.  
      Form 10-K for the Fiscal Year Ended December 31, 2009  
      File No. 000-53519**

Dear Mr. Metrakos:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief