



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

June 28, 2010

Mike Murphy
President
MK Automotive, Inc.
5833 West Tropicana Avenue
Las Vegas, Nevada 89103

Re: MK Automotive, Inc.
Form 10
Filed June 21, 2010
File No. 000-53911

Dear Mr. Murphy:

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

Sincerely,

Amanda Ravitz
Branch Chief – Legal