



DIVISION OF  
CORPORATION FINANCE

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

January 9, 2013

Via E-mail

Fred Luke  
President  
Green Automotive Company  
23 Corporate Place, Suite 150  
Newport Beach, CA 92660

**Re: Green Automotive Company  
Form 8-K  
Filed December 20, 2012  
File No. 000-54049**

Dear Mr. Luke:

Our preliminary review of the above-referenced current report on Form 8-K indicates that it fails to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations under that Act, and the requirements of the form. In this regard, you have not included financial statements of Liberty Electric Cars, Ltd. for the two most recent fiscal years (audited) and the latest required interim period (unaudited) that precedes the acquisition. Please promptly amend the current report to include these financial statements.

You may contact Juan Migone at (202) 551-3312, David Humphrey, Accounting Branch Chief, at (202) 551-3211, Nolan McWilliams at (202) 551-3217, or me at (202) 551-3469 with any questions you may have.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: Darren West  
Chief Financial Officer  
Liberty Electric Cars, Ltd.

Craig Butler, Esq.