



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2013

Via E-mail

Mr. Darren West- Chief Financial Officer  
Green Automotive Company  
23 Corporate Place, Suite 150  
Newport Beach, California 92660

**Re: Green Automotive Company  
Item 4.02 Form 8-K  
Filed September 23, 2013  
File No. 0-54049**

Dear Mr. West:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Beverly A. Singleton

Beverly A. Singleton  
Staff Accountant