



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2013

Via E-mail

Jeremy Harris  
President  
Arrow Cars International Inc.  
Calle del Escritor Herrera Santaolalla, No. 2  
Churriana, Malaga, Spain 29140

**Re: Arrow Cars International Inc.  
Amendment No. 5 to Registration Statement on Form S-1  
Filed June 19, 2013  
File No. 333-184611**

Dear Mr. Harris:

We have reviewed your amended registration statement and responses to our letter dated June 13, 2013 and have the following additional comment.

1. The first paragraph of your independent auditor's report states that they audited the accompanying consolidated balance sheets of Arrow Cars International, Inc. (Successor) and Arrow Cars S.L. (Predecessor) as of December 31, 2012 and December 31, 2011 respectively, and the related consolidated statements of operations, changes in shareholders' deficit, and cash flows for the two periods then ended. However, it is not clear whether the two audited periods referred to in the audit report represent a twelve month period or a shorter time frame. Please revise this paragraph and the third paragraph to refer to the years ended December 31, 2012 and 2011.

Jeremy Harris  
Arrow Cars International Inc.  
June 28, 2013  
Page 2

You may contact Juan Migone at (202) 551-3312 or David Humphrey at (202) 551-3211 if you have questions regarding comments on the financial statements and related matters. Please contact Sonia Bednarowski at (202) 551-3666 or me at (202) 551-3469 with any other questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: Via E-mail  
David E. Wise, Esq.  
WiseLaw, P.C.