



DIVISION OF
CORPORATION FINANCE

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

January 7, 2011

Mr. David Groen
President, Chief Executive Officer and Chief Financial Officer
2640 W. California Avenue
Salt Lake City, Utah 84104-4593

Re: Groen Brothers Aviation, Inc.
Form 10-K for the year ended June 30, 2010
Filed October 13, 2010
File No. 000-18958

Dear Mr. Groen:

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

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile
(801) 886-1947