



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2010

Mail Stop 4631

**Via U.S. mail**

Timothy J. Koziol  
Chief Executive Officer  
General Environmental Management, Inc.  
3191 West Temple Avenue, Suite 250  
Pomona, CA 91768

Re: **General Environmental Management, Inc.**  
**Preliminary Proxy Statement on Schedule 14A Amendment No.3**  
**Filed on: January 29, 2010**  
**File No.: 033-55254-38**

**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed on: April 15, 2009**  
**File No.: 033-55254-38**

Dear Mr. Koziol:

We have completed our review of your preliminary proxy statement and annual report on Form 10-K for the fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director

cc: Stanley Moskowitz, Esq.  
*Via Facsimile at (858) 523-0444*