

DIVISION OF CORPORATION FINANCE UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

October 17, 2013

<u>Via E-mail</u> 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