



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2011

Mr. Cary L. Cheldin  
Chairman, President and Chief Executive Officer  
UNICO American Corporation  
23251 Mulholland Drive  
Woodland Hills, California 91364

**Re: UNICO American Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Schedule 14A filed April 22, 2010**  
**File No. 000-03978**

Dear Mr. Cheldin:

We have completed our review of your above-referenced filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director