



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