



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

November 18, 2008

Mr. Ian Stuart
Interim President and Chief Executive Officer
Access Plans USA, Inc.
4929 West Royal Lane, Suite 200
Irving, Texas 75063

Re: Access Plans USA, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed April 2, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 9, 2008
Form 8-K Filed May 16, 2008
File No. 1-15667

Dear Mr. Stuart:

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

Sincerely,

William H. Thompson
Branch Chief