

Mail Stop 4561

March 20, 2008

Mr. Monty A. Houdeshell  
Executive Vice President and  
Chief Financial Officer  
Autobytel Inc.  
18872 MacArthur Boulevard  
Irvine, CA 92612

**Re: Autobytel Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed March 15, 2007**  
**File No. 000-22239**

Dear Mr. Houdeshell:

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

Sincerely,

Mark Kronforst  
Accounting Branch Chief