

Mail Stop 4561

March 18, 2010

Curtis E. DeWalt
Senior Vice President and Chief Financial Officer
Autobyte Inc.
18872 MacArthur Boulevard, Suite 200
Irvine, CA 92612

**Re: Autobyte Inc.
Item 4.02 Form 8-K
Filed March 2, 2010
File No. 000-22239**

Dear Mr. DeWalt:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore
Accounting Branch Chief