

June 6, 2007

Mail Stop 4561

Mr. Larry Colton  
Chief Financial Officer  
eAutoclaims, Inc.  
110 E. Douglas Road  
Oldsmar, FL 34677

Re: eAutoclaims, Inc.  
Form 10-K for the year ended July 31, 2006  
Filed October 31, 2006  
File No. 0-23903

Dear Mr. Colton:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant