

Mail Stop 3561

March 27, 2007

Via Fax & U.S. Mail

Mr. Robert R. Falconi
President and Chief Executive Officer
Precision Auto Care, Inc.
748 Miller Drive, S.E.
Leesburg, Virginia 20175

**Re: Precision Auto Care, Inc.
Form 10-K for the year ended June 30, 2006
Filed September 28, 2006
File No. 0-29478**

Dear Mr. Falconi:

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

Sincerely,

Linda Cvrkel
Branch Chief