

Mail Stop 3561

September 30, 2008

By U.S. Mail

Mr. Christian Lillieroos
Chief Financial Officer
American Unity Investments, Inc.
Room 308 Yan Yue Business Building
100 Yan Yue Lane
South Dong Si Street, Dong Cheng District
Beijing, China 100010

**Re: American Unity Investments, Inc.
Form 10-KSB for the Year Ended December 31, 2007
File No. 0-32375**

Dear Mr. Lillieroos:

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

Sincerely,

William Thompson
Accounting Branch Chief