

Mail Stop 4561

November 20, 2007

Mr. Colin Binny  
Chief Financial Officer  
Amaru, Inc.  
112 Middle Road, #08-01 Midland House  
Singapore 188970

**Re: Amaru, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2006**  
**File No. 0-32695**

Dear Mr. Binny:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief