



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

June 3, 2010

Mr. Scott Miller
Chief Executive Officer
NowAuto Group, Inc.
4240 East Elwood Street
Phoenix, Arizona 85040

Re: NowAuto Group, Inc.
Form 10-KSB/A for the Fiscal Year Ended June 30, 2008
Filed October 21, 2008
Form 10-Q for the Fiscal Quarter Ended September 30, 2008
Filed November 14, 2008
Form 10-Q/A for the Fiscal Quarter Ended December 31, 2008
Filed May 20, 2009
Form 10-Q for the Fiscal Quarter ended March 31, 2009
Filed May 20, 2009
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed October 19, 2009
Form 10-Q for the Fiscal Quarter Ended September 30, 2009
Filed November 16, 2009
Item 4.01 and 4.02 Form 8-K
Filed September 4, 2009
Item 4.01 Form 8-K
Filed September 11, 2009
File No. 0-50709

Dear Mr. Miller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jennifer Thompson
Accounting Branch Chief