

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 6, 2007

Mr. Scott DeLong  
Chief Financial Officer  
KMG America Corporation  
12600 Whitewater Drive, Suite 150  
Minnetonka, MN 55343

**Re: KMG America Corporation**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**File No. 001-32377**

Dear Mr. DeLong:

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

Sincerely,

Jim Rosenberg  
Senior Assistant Chief Accountant