

Mail Stop 3561

January 15, 2009

Mr. Adam Anthony
Chief Executive Officer
Aftermarket Enterprises, Inc.
568 Saint Vincent
Irvine, California 92618

**Re: Aftermarket Enterprises, Inc.
 Item 4.01 Form 8-K
 Filed January 9, 2009
 File No. 333-141676**

Dear Mr. Anthony:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant