

Mail Stop 4561

October 27, 2006

Dean Antonis  
President and Treasurer  
Auto Underwriters of America, Inc.  
2755 Campus Drive, Suite 155  
San Mateo, CA 94403

**Re: Auto Underwriters of America, Inc.  
Form 10-KSB for the Fiscal Year Ended June 30, 2005  
File No. 0-11582**

Dear Mr. Antonis:

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

Sincerely,

Joyce Sweeney  
Senior Accountant