

April 21, 2006

Mail Stop 4561

VIA U.S. MAIL AND FAX (817) 785-1368

Richard F. Gavino
Chief Financial Officer and Treasurer
Warrantech Corporation
2200 Highway 21
Suite 100
Bedford, TX 76021

Re: **Warrantech Corporation**
Form 10-K for the year ended March 31, 2005
Filed June 29, 2005
File No. 0-13984

Dear Mr. Gavino:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kristi Beshears
Staff Accountant