

# FENNEMORE CRAIG, P.C.

3003 North Central Avenue, Suite 2600  
Phoenix, Arizona 85012-2913  
(602) 916-5000

**Karen C. McConnell**  
Direct Phone: (602) 916-5307  
Direct Fax: (602) 916-5507  
kmcconne@fclaw.com

**Law Offices**  
Phoenix (602) 916-5000  
Tucson (520) 879-6800  
Nogales (520) 761-4215  
Lincoln (402) 323-6200

May 4, 2006

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Mail Stop 7010  
Washington, D.C. 20549  
Attention: Mr. Jason Wynn

**Re: Stratford American Corporation  
Amendment No. 2 to Schedule 13E-3  
Filed April 24, 2006, draft response  
File No. 05-40361**

**Revised Preliminary Proxy Statement on Schedule 14A  
Filed April 24, 2006, draft response  
File No. 0-17078**

**Form 10-KSB for the Fiscal Year Ended December 31, 2005  
Filed March 31, 2006**

**Form 10-QSB for the Fiscal Quarters Ended September 30, 2005, June 30, 2005 and  
March 31, 2005  
Filed November 14, 2005, August 15, 2005 and May 16, 2005**

Dear Mr. Wynn:

The following is provided by Stratford American Corporation ("Stratford") in response to the letter from the Staff of the Securities and Exchange Commission dated May 4, 2006. Capitalized terms used but not defined herein have the meanings set forth in the relevant document to which the comment relates. The response set forth below is numbered to correspond to the numbered comment set forth in the Staff's letter.

Revised Schedule 14A

Special Factors, page 17

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## Background of the Merger, page 17

1. We have made the requested change on pages 28 and 29 of the enclosed blackline of most recent changes to the proxy statement.

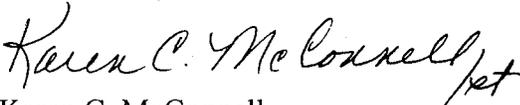
## Closing Comments

A blackline of the proxy statement reflecting the change described above has been included to facilitate the Staff's review. We have also included a cumulative blackline showing the changes in the preliminary proxy statement and Schedule 13E-3 filed on Edgar on May 5, 2006 against the prior versions filed on Edgar on March 27, 2006. Due to limitations in our system, the blackline of the proxy statement does not include the chart appearing on page 16 of the proxy statement or Stratford's 10-KSB attached as Exhibit C to the proxy statement. However, the chart and the Exhibit C documents are included in Edgar filing.

Please contact the undersigned if you have any questions or require clarification on any of the matters discussed above. We will look forward to hearing from you.

Sincerely,

FENNEMORE CRAIG, P.C.

Handwritten signature of Karen C. McConnell in cursive script, with a small 'pet' mark at the end.

Karen C. McConnell

cc: Mel L. Shultz  
David H. Eaton  
Steven D. Pidgeon

KCM/slt  
Attachments