

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 14, 2007

Mr. Greg Woods  
Acting Chief Financial Officer  
AssuranceAmerica Corporation  
5500 Interstate North Parkway, Suite 600  
Atlanta, Georgia 30328

**Re: AssuranceAmerica Corporation**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2006**  
**Filed on April 2, 2007**  
**File No. 0-06334**

Dear Mr. Woods:

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

Sincerely,

Joel Parker  
Accounting Branch Chief