

April 13, 2010

Mail Stop 4720

Robert C. Bishop, Ph.D.  
Chairman and Chief Executive Officer  
AutoImmune Inc.  
1199 Madia Street  
Pasadena, CA 91103

**Re: AutoImmune Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed March 19, 2010  
File No. 000-20948  
PRER 14A  
Filed April 12, 2010  
File No. 000-20948**

Dear Dr. Bishop:

This letter is to advise you that we have now completed our review of the above proxy statement. We have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director