

Mail Stop 3651

August 4, 2006

Via U.S. Mail and Facsimile

Shinichi Hirabayashi
Chief Executive Officer
Exam USA, Inc.
5912 Bolsa Avenue, Suite 108
Huntington Beach, California 92649

RE: Exam USA, Inc.
Form 10-KSB for the Fiscal Year Ended May 31, 2005
Form 10-KSB/A for the Fiscal Year Ended May 31, 2005
File No. 000-26442

Dear Mr. Hirabayashi :

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

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Yoneji Hirabayashi, Chief Financial Officer
Mark R. Ziebell, Snell & Wilmer L.L.P.
(714) 427-7799