

**Mail Stop 3561**

September 30, 2008

By U.S. Mail

Mr. Christian Lillieroos  
Chief Financial Officer  
American Unity Investments, Inc.  
Room 308 Yan Yue Business Building  
100 Yan Yue Lane  
South Dong Si Street, Dong Cheng District  
Beijing, China 100010

**Re: American Unity Investments, Inc.  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 0-32375**

Dear Mr. Lillieroos:

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

Sincerely,

William Thompson  
Accounting Branch Chief