

Via Facsimile and U.S. Mail
Mail Stop 6010

December 6, 2007

Mr. Vincent L. Kasch
Chief Financial Officer
Financial Industries Corporation
6500 River Place Boulevard
Building I
Austin, TX 78730

**Re: Financial Industries Corporation
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed May 31, 2007
File 000-04690**

Dear Mr. Kasch:

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

Sincerely,

Joel Parker
Accounting Branch Chief