

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 30, 2008

Mr. Kenneth S. Shifrin  
Chief Executive Officer and Chairman of the Board  
American Physicians Service Group, Inc.  
1301 S. Capital of Texas Highway, Suite C-300  
Austin, TX 78746

**Re: American Physicians Service Group, Inc.  
Form 10-Q for the Period Ended June 30, 2007  
Filed August 17, 2007  
File No. 001-31434**

Dear Mr. Shifrin:

We have completed our review of your Form 10-Q for the period ended June 30, 2007 and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief