

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