Via Fax & U.S. Mail

Warren A. Veltman, Chief Financial Officer, Treasurer and Secretary Autocam Corporation 4436 Broadmoor Avenue Southeast Kentwood, Michigan, 49512

**Re:** Autocam Corporation

Form 10-K for the year ended December 31, 2005

Filed March 30, 2006 File No. 033-42670

Dear Mr. Veltman:

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

Sincerely,

David R. Humphrey
Branch Chief-Accountant