

AMERICAN PHYSICIANS SERVICE GROUP INC
Form RW
April 25, 2007

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VIA EDGAR AND FACSIMILE

Securities and Exchange Commission

Division of Corporate Finance

450 Fifth Street, N.W.

Washington, D.C. 20549

Re: American Physicians Service Group, Inc.
American Physicians Insurance Company
Post-Effective Amendment No. 1 to Registration Statement on Form S-4
Filed April 2, 2007
Registration No. 333-137012

Ladies and Gentleman:

American Physicians Service Group, Inc. (the **Company**), hereby submits its application to withdraw from registration pursuant to Rule 477 under the Securities Act of 1933, as amended, the Post-Effective Amendment No. 1 to Registration Statement on Form S-4 (the **Original Post-Effective Amendment**) (Registration Statement No. 333-137012), filed by the Company with the Securities and Exchange Commission on April 2, 2007. Immediately following this withdrawal, we will file a replacement Post-Effective Amendment No. 1 to Registration Statement on Form S-4 dated as of the date hereof (the **New Post-Effective Amendment**).

The Original Post-Effective Amendment was incorrectly filed as submission type S-4 POS and is being withdrawn and replaced, at the request of the Commission, with the New Post-Effective Amendment, which will be filed as submission type POS AM. No shares were issued pursuant to the Original Post-Effective Amendment. The shares registered pursuant to the Registration Statement on Form S-4 (Registration Statement No. 333-137012) remain issued and outstanding.

If you have any questions regarding this request for withdrawal, please contact Jessica Payne at Akin Gump Strauss Hauer & Feld LLP, counsel for the Company.

Very truly yours,

By: /s/ William H. Hayes
Name: William H. Hayes

Title: Senior Vice President Finance, Secretary
and Chief Financial Officer