



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 24, 2010

**via U.S. mail and facsimile**

Mr. Daniel L. Hefner, Chief Executive Officer  
American Fiber Green Products, Inc.  
4209 Raleigh Street  
Tampa, FL 33619

**RE: American Fiber Green Products, Inc.  
Form 8-K Item 4.01  
Filed February 11, 2010  
Form 8-K Item 4.01  
Filed March 10, 2010  
Form 8-K/A Item 4.01  
Filed March 22, 2010  
File No. 0-28978**

Dear Mr. Hefner:

We have completed our review of your filing and amendments and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant