



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

August 25, 2010

Mr. Michael A. Freid  
Chief Financial Officer  
American Fiber Green Products, Inc.  
4209 Raleigh Street  
Tampa, FL 33619

**RE: Form 10-K/A for the year ended December 31, 2009  
File No. 0-28978**

Dear Mr. Freid:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Rufus Decker  
Accounting Branch Chief