



DIVISION OF  
CORPORATION FINANCE

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

December 13, 2012

Via E-mail

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

**RE: American Fiber Green Products, Inc.  
Form 10-K for the Year Ended December 31, 2011  
Filed April 11, 2012  
Form 10-K/A for the Year Ended December 31, 2011  
Filed October 16, 2012  
File No. 0-28978**

Dear Mr. Hefner:

We issued comments on the above captioned filing(s) on October 24, 2012. On November 27, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Ernest Greene, Staff Accountant at (202) 551-3733 or me at (202) 551-3769 if you have any questions.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief