



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

February 1, 2010

Mr. Frank Neukomm
Chief Executive Officer
American Security Resources Corporation
19 Briar Hollow Lane, Suite 125
Houston, Texas 77027

Re: American Security Resources Corporation
Form 8-K for Item 4.01
Filed January 19, 2010
Amended January 28, 2010
File No. 000-28419

Dear Mr. Neukomm:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief