

Mail Stop 4561

September 19, 2007

Mr. Omar Jimenez  
Chief Financial Officer  
American Leisure Holdings, Inc.  
2460 Sand Lake Road  
Orlando, FL 32809

**RE: American Leisure Holdings, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2005**  
**Filed March 31, 2006**  
**File No. 333-48312**

Dear Mr. Jimenez:

We have completed our review of your Form 10-KSB and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief