

October 16, 2008

Mail Stop 4561

Mr. John W. Martin  
Secretary  
American Mold Guard, Inc.  
30270 Rancho Viejo Road, Suite E  
San Juan Capistrano, CA 92675

**Re: American Mold Guard, Inc.  
Item 4.01 Form 8-K  
Filed August 15, 2008  
File No. 1-32862**

Dear Mr. Martin:

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

Sincerely,

William H. Demarest IV  
Staff Accountant