



DIVISION OF
CORPORATION FINANCE

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

June 9, 2011

John Kuykendall
Chief Financial Officer, Principal Accounting Officer,
Secretary, Treasurer and Director
AGR Tools, Inc.
100 Lido Circle, Suite C-1
Lakeway, TX 78724

Re: AGR Tools, Inc.
Form 10-K for the fiscal year ended June 30, 2010
Filed September 28, 2010
File No. 000-52043

Dear Mr. Kuykendall:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require. We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio
Accounting Branch Chief