



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

DIVISION OF  
CORPORATION FINANCE

June 12, 2012

Via E-mail

J. W. Roth

Chief Executive Officer

Accredited Members Holding Corporation

2 North Cascade Avenue, Suite 1400

Colorado Springs, CO 80903

**Re: Accredited Members Holding Corporation  
Amended Preliminary Proxy Statement on Schedule 14A  
Filed June 11, 2012  
File No. 000-52533**

Dear Mr. Roth:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Michael McTiernan

Michael McTiernan  
Assistant Director

cc: Theresa M. Mehringer  
Burns Figa & Will, PC