



DIVISION OF
CORPORATION FINANCE

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

March 29, 2010

via U.S. mail and facsimile

Mr. Robert L. Knapp, Principal Executive Officer and Principal Financial Officer
Amerelite Solutions, Inc.
3122 W. Clarendon Ave.
Phoenix, AZ 85017

**RE: Amerelite Solutions, Inc.
Form 8-K Item 4.01
Filed February 22, 2010
Form 8-K/A Item 4.01
Filed March 26, 2010
File No. 0-52846**

Dear Mr. Knapp:

We have completed our review of your filing and amendment and have no further comments at this time.

Sincerely,

Jenn Do
Staff Accountant