



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

Mail Stop 3561

August 31, 2009

Mr. Mark Nicholas  
President  
Kids Germ Defense Corp.  
6269 Buckingham St.  
Sarasota, FL 34238

Dear Mr. Nicholas:

Your most recent Form S-1/A filed August 24, 2008, includes financial statements audited by Moore and Associates Chartered ("Moore"). On August 27, 2009, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Moore because of violations of PCAOB rules and auditing standards in auditing the financial statements, PCAOB rules and quality controls standards, and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, and noncooperation with a Board investigation. You can find a copy of the order at [http://www.pcaobus.org/Enforcement/Disciplinary\\_Proceedings/2009/08-27\\_Moore.pdf](http://www.pcaobus.org/Enforcement/Disciplinary_Proceedings/2009/08-27_Moore.pdf)

As Moore is no longer registered with the PCAOB, you may not include Moore's audit reports or consents in your filings with the Commission made on or after August 27, 2009. If Moore audited a year that you are required to include in your filings with the Commission, then you should engage a firm that is registered with the PCAOB to re-audit that year.

In your disclosure of the change in accountants pursuant to Item 304 of Regulation S-K within your amendment on Form S-1, please disclose that the PCAOB revoked the registration of Moore on August 27, 2009 because of violations of PCAOB rules and auditing standards in auditing the financial statements, PCAOB rules and quality controls standards, and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, and noncooperation with a Board investigation.

If you are unable to obtain an Exhibit 16 letter at the time you file your amended S-1, please disclose this fact in the Form S-1.

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Please advise us as to how you intend to address any re-audit requirements no later than September 11, 2009. If you have any questions, please contact Ryan Milne, Accounting Branch Chief, at (202) 551-3688.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services