

**Mail Stop 3561**

September 15, 2009

Mr. Mark Nicholas  
President  
Kids Germ Defense Corp.  
6279 Buckingham Street  
Sarasota, FL 34238

**Re: Form 8-K filed September 11, 2009  
File No. 333-158721**

Dear Mr. Nicholas:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Raj Rajan  
Senior Staff Accountant