



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549-4628

March 29, 2010

Via U.S. Mail

Lori Barland  
President  
Amhearst Glen, Inc.  
3481 Golden Creek Circle  
Riverton, Utah 84065

**Re: Amhearst Glen, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed March 17, 2010  
File Number 333-164243**

Dear Ms. Barland:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your filing in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to contact us at the telephone numbers listed at the end of this letter.

General

1. We note your response to prior comment 6. On pages 3 and 7, you refer to the "Harold, Esq. Ltd. Client Trust Account". Please revise accordingly.

2. The table on page 4 now indicates that the minimum number of shares offered is “100,000”. In addition, the penultimate risk factor on page 12 now refers to “2,000,000 Common Shares to be sold”. Please revise your filing to ensure that the minimum, maximum and total number of shares being offered is correctly reflected throughout.
3. The statement at the bottom of the page 4 now reads, “Subject to completion, dated Dec. 7, 2009”. Please clarify or revise accordingly.
4. We note revised disclosure on pages 3 and 7 that now reads “within of the effective date of th e initial prospectus” (*sic*). Please revise to include the number of days.
5. Please provide an updated auditor’s consent with your next amendment.

Item 3 – Summary Information and Risk Factors, page 6

The Offering, page 7

6. We refer you to our prior comment 7 in our February 3, 2010 comment letter and we substantially reissue the comment. Although your response letter filed March 17, 2010 indicates “language revised” in response to this comment, the language “[a]ll subscription agreements and checks are irrevocable” still appears on pages 7 and 16. Advise us how, under applicable state law, the offer to subscribe to purchase shares can legally be an irrevocable offer to purchase those shares. We may have further comment.
7. We note your revised disclosure in response to our prior comment 10. Please also revise the related disclosure on page 3 accordingly.

Risk Factors, page 9

8. Many of your risk factors contain language such as “results in no assurance” and “there can be no assurance”. The risk factors must discuss the nature of the specific risk, rather than your ability to provide assurance. Please remove all such disclosure and revise your risk factors accordingly to address the particular risk rather than your ability to offer assurance

Exhibit 5a

9. We note the opinion of counsel was revised in response to our February 3, 2010 comments. However, the revised opinion remains dated "January 6, 2010". Please provide a properly updated opinion of counsel with your next amendment.

Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

Lori Barland  
Amhearst Glen, Inc.  
March 29, 2010  
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We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

You may contact Gary Newberry at (202) 551-3761 or Chris White, Accounting Branch Chief at (202) 551-3461 if you have questions regarding comments on the financial statements and related matters. Please contact Tracey L. McNeil at (202) 551-3392 or, in her absence, the undersigned at (202) 551-3611 with any other questions.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: Via Facsimile  
Harold Gewerter, Esq.  
(702) 382-1759

