



DIVISION OF
CORPORATION FINANCE

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

August 15, 2011

Patrick Moore
President
Amwest Imaging Incorporated
10213 Penrith Avenue, Unit 104
Las Vegas, Nevada 89144

Re: Amwest Imaging Incorporated
Item 4.01 Form 8-K
Filed June 7, 2011
Item 4.01 8-K/A
Filed June 27, 2011
File No. 333-167743

Dear Mr. Moore:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Laura Veator
Staff Accountant