



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