



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2013

Via E-mail

Mr. Anthony Sarvucci  
CEO  
American Heritage International Inc.  
2087 Desert Prairie St.  
Las Vegas, NV 89135

**Re: American Heritage International Inc.  
Form 8-K Item 4.01  
Filed October 15, 2013  
File No. 333-181784**

Dear Mr. Sarvucci:

We have reviewed your filing and have the following comments.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

1. We note your references to "the fiscal years ended December 31, 2012 and 2011, and through the interim period ended June 30, 2013" in the third, fourth and fifth paragraphs. Please revise to disclose, if true, that there were no such disagreements and/or reportable events for the two most recent fiscal years and any subsequent interim period through the date of change in accountants. Refer to Item 304(a)(1)(iv) of Regulation S-K.
2. We note the disclosure in the fifth paragraph regarding the reportable event. Please revise to clarify, if true, that management has identified a material weakness in its internal control over financial reporting as of June 30, 2013. If so, revise to describe the nature of each material weakness and to state whether the material weakness(es) have been remediated as of the date of the Form 8-K.
3. Given the reportable event/material weakness disclosed, please provide us with a schedule of your fiscal year end fourth quarter adjustments to close the books, or adjustments recorded in connection with or as a result of the audit. Clearly explain the reason for each adjustment. For each adjustment, show us the impact on pre-tax net loss. Quantify the net effect of all adjustments on pre-tax net income (loss). Also, tell us why

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none of the adjustments relate to prior period. Explain in detail why you believe the timing of each adjustment is appropriate.

4. Provide us with any letter or written communication to and from the former accountants regarding any disagreements or reportable events to management or the Audit Committee.
5. To the extent that you make changes to the Form 8-K to comply with our comments, please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountants agree with the statements made in your revised Form 8-K.

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 the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. 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.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact me at (202) 551-3743 if you have questions regarding these comments.

Sincerely,

/s/ Jenn Do

Jenn Do  
Staff Accountant