



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2018

Via E-mail

Nikhel Varty, Chief Executive Officer  
American Holding Company Inc.  
c/o ServiceMaster Global Holdings, Inc.  
150 Peabody Place  
Memphis, TN 38103

**Re: American Holding Company, Inc.  
Amendment No. 1 to Draft Registration Statement on Form 10-12B  
Submitted March 30, 2018  
CIK No. File No. 0001727263**

Dear Mr. Varty:

We have reviewed your amended draft registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Description of Our Capital Stock

Exclusive Forum, page 122

1. Please explain the reasons why management adopted the exclusive forum provision contained in your certificate of incorporation.

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You may contact Becky Chow at (202)551-6524 or Kristi Marrone at (202)551-3429 if you have questions regarding comments on the financial statements and related matters. Please contact Stacie Gorman at (202)551-3585 or me at (202)551-3215 with any other questions.

Sincerely,

/s/ Kim McManus

Kim McManus  
Senior Counsel  
Office of Real Estate and  
Commodities

cc: Andrew R. Brownstein, Esq. (*via e-mail*)