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August 12, 2008

Kathryn Jacobson
Senior Staff Accountant
U.S. Securities & Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

VIA EDGAR

Re: Amexdrug Corporation (the "Company")
Form 10-KSB for the Year Ended December
31, 2007 as amended
File No. 1-10304

Dear Ms. Jacobson:

Together with this letter, I am filing on EDGAR as correspondence a representation letter from the Company.

In response to your comment concerning whether the Company performed its assessment of internal control over financial reporting, please note that such an assessment has been conducted. A new subsection titled Management's Annual Report on Internal Control Over Financial Reporting has been added to Item 8A controls and Procedures on pages 35 and 36 that discusses the assessment.

Because the disclosure of the assessment was not included in the initial 10-KSB/A filing, Amexdrug has also disclosed one additional weakness noted in its disclosure controls and procedures.

In response to your comment that the Principal Executive Officer and Principal Financial Officer certifications under Item 601(b)(31) of Regulation S-B be revised to include the introductory language of paragraph 4 and the language of paragraph 4(b) of Item 601(b)(31) of Regulation S-B, the certifications have been so revised, and have been filed as Exhibits 31.1 and 31.2 to the Form 10-KSB/A.

If you have any questions concerning this letter, the amendment filed on Form 10-KSB or the revised certifications filed as Exhibits 31.1 and 31.2, please let me know.

Sincerely,

/s/ Robert N. Wilkinson

Robert N. Wilkinson

RNW/mh

Enclosure

cc: Jack Amin, via email
