

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 14, 2006

Mr. James R. Arabia  
President, Chief Executive Officer and Chairman of the Board  
Naturewell, Inc.  
110 West C Street  
San Diego, CA 92101

**Re: Naturewell, Inc.**  
**Item 4.01(a) Form 8-K**  
**Filed August 14, 2006**  
**File No. 000-26108**

Dear Mr. Arabia:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or revisions are unnecessary.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone number listed at the end of this letter.

Item 4.01 Form 8-K Filed August 14, 2006

1. You indicate that, effective August 14, 2006, you have engaged Park, Lee & Co. CPAs LLP as your independent public accounting firm. Per the list of registered firms on [www.pcaobus.org](http://www.pcaobus.org), last updated August 10, 2006, it does not appear that Park, Lee & Co. CPAs LLP is currently registered with the PCAOB, nor is their firm listed as a pending applicant. You must engage an independent accountant that is registered with the PCAOB to perform your review or audit work. As a result, we request that you revise your initial Item 4.01 Form 8-K to announce that you have terminated your relationship with Park, Lee & Co. or tell us how you plan to comply. Please also confirm that you file a new Item 4.01 Form 8-K after

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you have engaged a PCAOB-registered accounting firm or tell us why our request is inapplicable.

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As appropriate, please amend your filings in response to these comments and provide us the information requested within 4 business days of the date of this letter or tell us when you will provide a response prior to the expiration of the 4-day period. Please furnish a letter with your response that keys your response to our comments. Detailed letters greatly facilitate our review. You should file the letter on EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that they have provided all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. 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 connection with responding to our comments, please provide, in your letter, a 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please do not hesitate to call me at (202) 551-3657.

Sincerely,

Amy C. Bruckner  
Staff Accountant