August 18, 2008

Mail Stop 4561

Via U.S. Mail and Fax (949) 240-6144
Mr. John W. Martin
Secretary
American Mold Guard, Inc.
30270 Rancho Viejo Road, Suite E
San Juan Capistrano, CA 92675

Re: American Mold Guard, Inc.
Item 4.01 Form 8-K
Filed August 14, 2008
File No. 1-32862

Dear Mr. Martin:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

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 comment or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Engagement of new accountant:

1. Your disclosure indicates that immediately prior to engaging your new auditor, you did not have any form of auditor-client relationship with an independent accountant. However, Item 304 (a)(2) of Regulation S-K requires the disclosure of any consultations with the new auditor during the registrant's two most recent fiscal years and any subsequent interim period through the date of engagement. Please amend your Form 8-K to comply with the requirements of Regulation S-K Item 304 (a)(2) and to address the proper period.

As appropriate, please amend your filing and respond to this comment within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

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 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 comment, please provide, in writing, 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 call me at (202) 551-3432.

Sincerely,

William H. Demarest IV
Staff Accountant