October 16, 2008

Mail Stop 4561

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 15, 2008
File No. 1-32862

Dear Mr. Martin:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

William H. Demarest IV
Staff Accountant