



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2013

Via E-mail

Mr. David Janisch  
Chief Executive Officer and Chief Financial Officer  
American Laser Healthcare Corp.  
220 Technology Drive  
Suite 110  
Irvine, California 92618

**Re: American Laser Healthcare Corp.  
Form 8-K  
Filed November 12, 2013  
File No. 000-54541**

Dear Mr. Janisch:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brian V. McAllister

Brian McAllister  
Staff Accountant  
Office of Beverages, Apparel, and  
Mining