

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

Mail Stop 3720

August 21, 2008

Jack Amin, Director, President, Chief Executive Officer, Chief Financial Officer and Chief Accounting Officer Amexdrug Corporation 8909 West Olympic Boulevard, Suite 208 Beverly Hills, California 90211

Re: Amexdrug Corporation

Form 10-KSB for the Year Ended December 31, 2007, as amended

File No. 1-10304

Dear Mr. Amin:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kyle Moffatt Accountant Branch Chief