



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

April 15, 2008

Mr. Gregory Leigh Lyons
President
American Petro-Hunter Inc.
225 Marine Drive, Suite 210
Blaine, Washington 98230

**Re: American Petro-Hunter Inc.
Item 4.01 Form 8-K
Filed March 28, 2008
File No. 000-22723**

Dear Mr. Lyons:

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

Sincerely,

Jill S. Davis
Branch Chief