



DIVISION OF
CORPORATION FINANCE

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

December 1, 2010

Mr. John J. Lennon
Chief Financial Officer
American Petro-Hunter, Inc.
17470 North Pacesetter Way
Scottsdale, Arizona 85255

**Re: American Petro-Hunter, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 26, 2010
Response Letter Dated November 4, 2010
File No. 0-22723**

Dear Mr. Lennon:

We have reviewed your response and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2009

General

1. Please expand your explanatory paragraph to include a brief summary of the changes were made with reference to the particular sections of the document where further details are provided.

Financial Statements, page F-1

Note 2- Significant Accounting Policies, page F-8

Oil and Gas Properties, page F-8

2. We have read your response to prior comment six and note your revised disclosure in Note 2 that you are following the Full Cost Method of accounting for your oil and gas properties. However, your disclosure in Note 4 stating that seven of your investments produced dry holes and were subsequently impaired appears to be more akin to the Successful Efforts Method. Under the Full Cost Method, net capitalized costs are impaired when they exceed the cost center ceiling as prescribed by Rule 4-10(c)(4) of Regulation S-X. Please revise your financial statements accordingly, or tell us why you believe a revision is not necessary. This issue also applies to your interim report for the fiscal quarter ended September 30, 2010.
3. We note your revised disclosure stating that in preparing the ceiling test, you calculate the present value of estimated future net revenues. Please tell us how you were able to comply with Rule 4-10(c)(4)(A) of Regulation S-X which specifies that future net revenues are derived from estimated future production of oil and gas *reserves*. In this manner, we note your response to prior comment seven which indicates that you do not currently have any proved oil and gas reserves.

Note 4- Investments in Mineral Properties, page F-10

4. We have read your response to prior comment seven in which you indicate that you do not currently have and you have not in the past had any proved oil and gas reserves as defined in Rule 4-10(a)(22) of Regulation S-X. However, we note your revised disclosure in Note 2 stating that you amortize capitalized costs on a composite unit of production method based on estimated gas and oil reserves. Given your representation that you do not have proved reserves as defined in Rule 4-10(a)(22), utilization of the units of production method is not appropriate. We believe it will be necessary for you to revise your amortization policy to one which utilizes a systematic and rational method for amortizing your capitalized oil and gas property costs as required by FASB ASC 360-10-35-4. This issue also applies to your interim report for the fiscal quarter ended September 30, 2010. Finally, please clarify how your response and revised disclosure complies with the requirements of ASC 932-235-50-2 (b-g).

Closing Comments

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You may contact Tracie Towner at (202) 551-3744, or John Cannarella at (202) 551-3337, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3299 with any other questions.

Sincerely,

Mark Shannon
Branch Chief