

Mail Stop 4561

June 26, 2008

VIA U.S. MAIL AND FAX (281) 334-9508

Mr. Daniel Dror
Chief Executive Officer
American International Industries, Inc.
601 Cien St, Suite 235
Kemah, TX 77565-3077

**Re: American International Industries, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 18, 2008
File No. 001-33640**

Dear Mr. Dror:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief