



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

DIVISION OF  
CORPORATION FINANCE

April 8, 2011

Mr. Daniel Dror  
CEO, President, and Chairman  
American International Industries, Inc.  
601 Cien Street, Suite 235  
Kemah, TX 77565

**Re: American International Industries, Inc.  
Form 10-K for the Year Ended December 31, 2009, as amended  
Forms 10-Q for the Periods Ended March 31, June 30, and September 30,  
2010  
File No. 1-33640**

Dear Mr. Dror:

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

Sincerely,

Daniel L. Gordon  
Branch Chief