



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 18, 2007

Mr. Joseph B. Feiten  
Chief Financial Officer  
American Oil & Gas Inc.  
1050 17th Street, Suite 2400  
Denver, CO 80265

**Re: American Oil & Gas Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed April 6, 2006**  
**File No. 1-31900**

Dear Mr. Feiten:

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

Sincerely,

April Sifford  
Branch Chief