



DIVISION OF
CORPORATION FINANCE

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

September 30, 2009

Via U.S. Mail and Fax (303) 595-0709

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

**Re: American Oil & Gas, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009**

**Form 10-K/A for the Fiscal Year Ended December 31, 2008
Filed April 24, 2009**

**Form 10-Q for the Quarterly Period Ended June 30, 2009
Filed May 8, 2009
File No. 1-31900**

Dear Mr. Feiten:

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

Sincerely,

/s/ Chris White

Chris White
Branch Chief