



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 29, 2010

Mr. John F. Terwilliger
President
Houston American Energy Corp.
801 Travis Street, Suite 1425
Houston, Texas 77002

**Re: Houston American Energy Corp.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 3009
Definitive Proxy Statement filed on Schedule 14A
Filed April 27, 2009
File No. 1-32955**

Dear Mr. Terwilliger:

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

Sincerely,

H. Roger Schwall
Assistant Director