



DIVISION OF
CORPORATION FINANCE

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

October 29, 2024

John Terwilliger
Chief Executive Officer and President
Houston American Energy Corp.
801 Travis, Suite 1425
Houston, TX 77002

**Re: Houston American Energy Corp.
Registration Statement on Form S-3
Filed October 22, 2024
File No. 333-282778**

Dear John Terwilliger:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Timothy S. Levenberg at 202-551-3707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Samuel E. Whitley, Esq., of Whitley LLP Attorneys at Law