



DIVISION OF
CORPORATION FINANCE

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

August 6, 2025

Edward Gillespie
Chief Executive Officer
Houston American Energy Corp.
801 Travis St., Suite 1425
Houston, TX 77002

**Re: Houston American Energy Corp.
Registration Statement on Form S-1
Filed July 31, 2025
File No. 333-289146**

Dear Edward Gillespie:

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 Cheryl Brown at 202-551-3905 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Joseph E. Segilia, Esq.