



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

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

February 17, 2010

Mr. Richard Kern
Chief Executive Officer
American Goldfields Inc.
5836 South Pecos Road
Las Vegas, Nevada 89120

**Re: American Goldfields Inc.
Form 10-K for the Fiscal Year Ended January 31, 2009
Filed May 1, 2009
Form 10-Q for the Fiscal Quarter Ended July 31, 2009
Filed September 11, 2009
File No. 000-49996**

Dear Mr. Kern:

We issued comments to you on the above captioned filing on December 9, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by March 1, 2010 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by March 1, 2010, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

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Please contact Suying Li at (202) 551-3335 if you have any questions.

Sincerely,

Chris White
Branch Chief