



DIVISION OF  
CORPORATION FINANCE

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

July 6, 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 October 31, 2009**  
**Filed December 15, 2009**  
**File No. 000-49996**

Dear Mr. Kern:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Chris White  
Branch Chief