



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 24, 2008

Mr. Arthur Lang  
Chief Financial Officer  
Amera Resources Corporation  
837 West Hastings Street, Suite 709  
Vancouver, BC V6C 3N6

**Re: Amera Resources Corporation**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed May 30, 2007**  
**Form 20-F/A for the Fiscal Year Ended December 31, 2006**  
**Filed June 6, 2008**  
**File No. 0-51005**

Dear Mr. Lang:

We have completed our review of your 2006 Form 20-F, and related amendments, and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief