



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 8, 2009

Mr. Joseph A. Merkel
President and Chief Executive Officer
American Antiquities, Inc.
2531 Jackson Road
Suite 177
Ann Arbor, Michigan 48103

RE: American Antiquities, Inc.
Form 10-K for Fiscal Year Ended October 31, 2008
Filed January 29, 2009
Amendment No. 1 to Form 10-K for Fiscal Year Ended October 31, 2008
Filed June 25, 2009
File No. 333-130446

Dear Mr. Merkel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James Allegretto
Senior Assistant Chief Accountant