



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