



DIVISION OF
CORPORATION FINANCE

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

September 17, 2009

Via U.S. Mail and Facsimile (918) 254-2988

Mr. Ross Silvey
Chief Executive Officer
North American Energy Resources, Inc.
11005 Anderson Mill Road
Austin, TX 78750

**Re: North American Energy Resources, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2009
Filed August 7, 2009
File No. 0-52522**

Dear Mr. Silvey:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

We remind you that, as Moore is no longer registered with the PCAOB, you may not include Moore's audit reports or consents in your filings with the Commission made on or after August 27, 2009. If Moore audited a year that you are required to include in your filings with the Commission, then you should engage a firm that is registered with the PCAOB to re-audit that year.

Sincerely,

/s/ Chris White

Chris White
Branch Chief

