



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

March 19, 2010

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

**Re: North American Energy Resources, Inc.
Form 10-K for the Fiscal Year Ended April 30, 2009
Filed August 7, 2009
Form 10-Q for the Fiscal Quarter Ended October 31, 2009
Filed October 21, 2009
File No. 000-52522**

Dear Mr. Silvey:

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

Sincerely,

Chris White
Branch Chief