



DIVISION OF
CORPORATION FINANCE

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

December 15, 2010

Mr. Richard Findley
Treasurer, Principal Accounting Officer
American Eagle Energy Inc.
27 North 27th Street, Suite 21G
Billings, Montana 59101

Re: American Eagle Energy Inc.
Form 8-K/A
Filed December 9, 2010
Response Letter Dated December 14, 2010
File No. 333-143626

Dear Mr. Findley:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Ethan Horowitz
Branch Chief