



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

DIVISION OF  
CORPORATION FINANCE

December 15, 2014

Via U.S. Mail

Mr. Bruce Drury  
Chief Executive Officer  
Ayers Exploration, Inc.  
#6 Harston Avenue  
Mosman, Sydney, 2088  
Australia

**Re: Ayers Exploration, Inc.  
Form 10-K for the Year Ended December 31, 2013  
Filed April 15, 2014  
File No. 333-152991**

Dear Mr. Drury:

We issued a comment to you on the above-captioned filing on November 17, 2014. As of the date of this letter, this comment remains outstanding and unresolved. We expect you to provide a complete, substantive response to this comment by December 31, 2014.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact James Giugliano at (202) 551-3319, or Rufus Decker, Branch Chief, at (202) 551-3769, if you have questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining



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