



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2015

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 comments regarding your delinquent Forms 10-Q on November 17, 2014. On December 15, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact James Giugliano at (202) 551-3319, or Rufus Decker 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