



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

DIVISION OF
CORPORATION FINANCE

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