



DIVISION OF
CORPORATION FINANCE

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

October 23, 2023

Kirk Taylor
President and Chief Financial Officer
American Acquisition Opportunity Inc.
12115 Visionary Way
Fishers, Indiana 46038

Re: American Acquisition Opportunity Inc.
Form 10-K for the year ended December 31, 2022
Filed March 22, 2023
File No. 001-40233

Dear Kirk Taylor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Joan Guilfoyle