



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2011

Via Facsimile

Mr. Jason F. Griffith  
Chief Executive Officer  
Amerigo Energy, Inc.  
2580 Anthem Village Drive  
Henderson, NV 89052

**Re: Amerigo Energy, Inc.  
Item 4.01 Form 8-K  
Filed March 18, 2011  
Item 4.01 Forms 8-K/A  
Filed March 29, 2011 and April 29, 2011  
Item 4.02 Form 8-K  
Filed March 29, 2011  
Item 4.02 Forms 8-K/A  
Filed April 15, 2011 and April 29, 2011  
File No. 000-09047**

Dear Mr. Griffith:

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

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief