



DIVISION OF
CORPORATION FINANCE

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

November 4, 2009

Via U.S. Mail and Fax (720) 876-2374

Ms. Robert C.J. van Mourik
Chief Financial Officer
Ameralia, Inc.
9233 Park Meadows Drive, Suite 431
Lone Tree, CO 80124

**Re: Ameralia, Inc.
Form 10-KSB for the Fiscal Year Ended June 30, 2008
Filed December 24, 2008**

**Form 10-Q for the Quarterly Period Ended September 30, 2008
Filed December 31, 2008
File No. 0-15474**

Dear Mr. van Mourik,

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White
Branch Chief