

Mail Stop 4561

June 20, 2007

Mr. Delmar Janovec
Chief Executive Officer and Principal Financial Officer
AmeriResource Technologies, Inc.
3440 E. Russell Road
Suite 217
Las Vegas, NV 89120

**Re: AmeriResource Technologies, Inc.
Form 10-KSB for the year ended December 31, 2004
Filed April 15, 2005
Form 10-KSB for the year ended December 31, 2005
Filed April 18, 2006
Form 10-QSB for the quarter ended June 30, 2006
Filed August 21, 2006
File No. 000-20033**

Dear Mr. Janovec:

We issued comments to you on the above captioned filings on March 21, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by July 2, 2007 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by July 2, 2007, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

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Please contact Jessica Barberich at 202-551-3782 or me at 202-551-3486 if you have any questions.

Sincerely,

Daniel Gordon
Branch Chief