

Mail Stop 4561

December 11, 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 September 10, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by December 21, 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 December 21, 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