



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 23, 2016

Shane Reeves  
Chief Executive Officer  
American Oil & Gas Inc.  
6860 S. Yosemite Court, Suite 2000  
Centennial, CO 80112

**Re: American Oil & Gas Inc.  
Form 10-K for the Fiscal Year ended January 31, 2015  
Filed May 18, 2015  
File No. 333-180164**

Dear Mr. Reeves:

We issued a comment on the above captioned filing on January 14, 2016. On March 8, 2016, we issued a follow-up letter informing you that this comment remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing 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 publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Jenifer Gallagher at (202) 551-3706 or Karl Hiller, Branch Chief at (202) 551-3686 with any questions.

Sincerely,

/s/ Karl Hiller

Karl Hiller  
Branch Chief  
Office of Natural Resources