

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

DIVISION OF CORPORATION FINANCE

October 23, 2023

Kirk Taylor President and Chief Financial Officer American Acquisition Opportunity Inc. 12115 Visionary Way Fishers, Indiana 46038

> Re: American Acquisition Opportunity Inc. Form 10-K for the year ended December 31, 2022 Filed March 22, 2023 File No. 001-40233

Dear Kirk Taylor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Joan Guilfoyle