



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

DIVISION OF
CORPORATION FINANCE

May 2, 2011

Via Facsimile

Mr. Jason F. Griffith
Chief Executive Officer
Amerigo Energy, Inc.
2580 Anthem Village Drive
Henderson, NV 89052

**Re: Amerigo Energy, Inc.
Item 4.01 Form 8-K
Filed March 18, 2011
Item 4.01 Forms 8-K/A
Filed March 29, 2011 and April 29, 2011
Item 4.02 Form 8-K
Filed March 29, 2011
Item 4.02 Forms 8-K/A
Filed April 15, 2011 and April 29, 2011
File No. 000-09047**

Dear Mr. Griffith:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief