



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

via facsimile and U.S. mail

Mr. Myron Goldstein
Principal Financial Officer
American International Ventures, Inc.
4058 Histed Way
Evergreen, Colorado 80439

June 6, 2007

Re: **American International Ventures, Inc.**
Form 10-KSB for the fiscal year ended May 31, 2006
File No. 0-30368

Dear Mr. Goldstein:

We have completed our review of American International Ventures Inc.'s 2006 Form 10-KSB and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief