

Mail Stop 3561

January 12, 2010

Steven Davis
President
American International Ventures, Inc.
4058 Hiestad Way
Evergreen, CO 80439

**Re: American International Ventures, Inc.
Form 10-K for Fiscal Year Ended May 31, 2009
File No. 000-30368**

Dear Mr. Davis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services