

SECURITIES & EXCHANGE COMMISSION EDGAR FILING

American Acquisition Opportunity Inc.

Form: CORRESP

Date Filed: 2021-03-09

Corporate Issuer CIK: 1843656



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Via Edgar

March 9, 2021

Scott Andereg Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: American Acquisition Opportunity Inc.
Registration Statement on Form S-1
Filed February 5, 2021
File No. 333-25271**

Dear Mr. Henderson and Mr. West:

On behalf of our client, American Acquisition Opportunity Inc., a Delaware corporation (the "**Company**"), we submit to the staff (the "**Staff**") of the U.S. Securities and Exchange Commission (the "**SEC**") this letter setting forth the Company's response to the comment contained in the Staff's letter dated March 5, 2021 regarding the Company's Registration Statement on Form S-1 (the "Form S-1"). Contemporaneously, we are submitting Amendment No. 1 to the Form S-1 via Edgar (the "Amended S-1").

The Staff's comment is repeated below in bold and is followed by the Company's response which is also reflected in the Amended S-1.

Form S-1 filed February 21, 2021

Dilution, page 72

- 1. You disclose positive tangible book value before the offering in the second paragraph on page 72; however, you disclose negative tangible book value before the offering in the table on page 73. Please revise your disclosure to eliminate the inconsistency.**

Response: The second paragraph of page 72 has been revised to disclose negative tangible book value before the offering.

Please call me at 212 407-4866 if you would like additional information with respect to any of the foregoing. Thank you.

Sincerely,

/s/ Giovanni Caruso

Giovanni Caruso
Partner

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