



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2012

Via U.S. Mail

Mr. George Glasier  
President and Chief Executive Officer  
American Strategic Minerals Corporation  
31161 Highway 90  
Nucla, CO 81424

**Re: American Strategic Minerals Corporation  
Current Report on Form 8-K  
Filed January 31, 2012  
File No. 333-171214**

Dear Mr. Glasier:

We have completed our review of the filing and related filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Very truly yours,

/s/ Craig E. Slivka, for

Pamela A. Long  
Assistant Director

cc: Via Facsimile  
Harvey J. Kesner, Esq.  
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61 Broadway, 32nd Floor  
New York, NY 10006