



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3010

April 23, 2010

Mr. Jerry E. Polis  
President and Chairman  
ASI Technology Corporation  
980 American Pacific Drive, Suite #111  
Henderson, Nevada 89014

**Re: ASI Technology Corporation  
Amendment No. 1 to Preliminary Information Statement on Schedule  
14C  
Filed April 15, 2010  
File No. 000-06428**

Dear Mr. Polis:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Henry E. Lichtenberger  
Sklar Williams LLP (via facsimile)