

Mail Stop 3561

April 16, 2009

Mr. Carl P. Ranno  
Chief Financial Officer  
12224 Montague Street  
Pacoima, California 91331

**Re: American Soil Technologies, Inc.  
Form 10-KSB for the year ended December 31, 2006  
Filed April 18, 2007  
File No. 000-22855**

Dear Mr. Ranno:

We issued comments to you on the above captioned filing on April 1, 2008. As of this date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 1, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 1, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Claire Erlanger at (202) 551-3301 if you have any questions.

Sincerely,

Linda Cvrkel  
Branch Chief