



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 8, 2011

Via Fax & U.S. Mail

Mr. Carl P. Ranno  
Chief Executive Officer and Chief Financial Officer  
7745 Alabama Ave #9  
Canoga Park, California 91304

**Re: American Soil Technologies, Inc.**  
**Form 10-K for the fiscal year ended September 30, 2010**  
**Filed January 13, 2011**  
**File No. 000-22855**

Dear Mr. Ranno:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile  
(818) 703-8915