



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2010

Via Fax & U.S. Mail

Mr. Philip A. Shiels  
Chief Financial Officer  
ASI Entertainment, Inc.  
954 Lexington Ave. Suite 242  
New York, NY 10021

**Re: ASI Entertainment, Inc.  
Form 10-K for the year ended June 30, 2009  
File No. 000-27881**

Dear Mr. Shiels:

We have completed our review of your Form 10-K and related filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief