



DIVISION OF  
CORPORATION FINANCE

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

March 31, 2014

Via E-mail

Mr. A. John Sprovieri  
President and CEO  
Auscrete Corporation  
504 East First Street  
Rufus, OR 97050

**Re: Auscrete Corporation  
Form 8-K Item 4.01  
Filed September 25, 2013  
Form 8-K/A Item 4.01  
Filed February 5, 2014  
Form 8-K/A Item 4.01  
Filed March 31, 2014  
File No. 1-35923**

Dear Mr. Sprovieri:

We have completed our review of your 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.

Sincerely,

/s/ Jenn Do

Jenn Do  
Staff Accountant