



DIVISION OF
CORPORATION FINANCE

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

February 10, 2016

Auscrete Corporation
504 East First Street P.O. Box 847
Rufus, OR 97050

Re: Auscrete Corporation
Form 10-K for the year ended December 31, 2014
Filed April 14, 2015
Form 10-Q for the quarter ended September 30, 2015
Filed October 6, 2015
File No. 001-35923

Dear Mr. John 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/ Melissa N. Rocha

Melissa N. Rocha
Senior Assistant Chief Accountant