



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

January 16, 2018

Via E-mail

Ms. Cindy Lee Kelly
Chief Executive Officer
AFC Building Technologies Inc.
101 ½ Mary Street
Whitby, ON, Canada L1N 2R4

**Re: AFC Building Technologies Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed June 8, 2017
File No. 333-181259**

Dear Ms. Kelly:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ W. John Cash

W. John Cash
Accounting Branch Chief
Office of Manufacturing and
Construction