



DIVISION OF  
CORPORATION FINANCE

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

March 16, 2015

Via E-Mail

Tyler Pearson  
Chief Executive Officer  
Axiom Corp.  
380 Vansickle Rd. Unit 600  
St. Catharines, Ontario  
Canada, L2S 0B5

**RE: Axiom Corp.  
Amendment No. 1 to Form 8-K  
Filed March 11, 2015  
File No. 333-186078**

Dear Mr. Pearson:

This letter is to advise you that a preliminary review of the above-referenced current report on Form 8-K indicates that it fails to comply with the applicable requirements of the form because it does not contain the information required by Item 2.01(f) of Form 8-K and the related financial information required by Item 9.01 of Form 8-K. In this regard, we note that you did not have profitable operations in either of the last two fiscal years. As a result, the September 30, 2014 balance sheet that you provided in this amendment was timely only through the 45th day after the most recent fiscal year-end. Please refer to our Financial Reporting Manual at 1220.2, available online at <http://www.sec.gov/divisions/corpfin/cffinancialreportingmanual.pdf>, and Item 210.8-08 of Regulation S-X. Please promptly amend the current report to correct the deficiency noted above and to add the information required by any other applicable items of Form 8-K.

If you have any questions regarding these comments, please direct them to Leland Benton at (202)551-3791.

Sincerely,

/s/ Craig E. Slivka, for

Pamela A. Long  
Assistant Director