



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

October 29, 2014

Via E-Mail

Mr. Ilia Tomski  
President and Chief Executive Officer  
Asteriko Corp.  
616 Corporate Way, Suite 2-6834  
Valley Cottage, NY 10989

**Re: Asteriko Corp.  
Pre-effective Amendment 2 to Registration Statement on Form S-1  
Filed October 23, 2014  
File No. 333-197692**

Dear Mr. Tomski:

We reviewed the filing and have the comments below.

Summary Financial Information, page 4

1. We note your response to comment 3 in our October 7, 2014 letter; however, we continue to note that your current liabilities do not agree with your audited financial statements. Please revise.

Risks Relating to our Common Stock, page 7

2. Refer to comment 5 in our October 7, 2014 letter. As requested previously, revise the first paragraph "There is no minimum offering..." under this subheading because it does not appear to be part of a defined risk factor. Alternatively, delete the paragraph.

Description of Product or Services, page 19

3. Include in the prospectus the information that you provided us in response to comment 8 in our October 7, 2014 letter.

Competition and Competitive Strategy, page 21

4. Include in the prospectus the information that you provide us in response to comment 9 in our October 7, 2014 letter.

Mr. Ilia Tomski  
Asteriko Corp.  
October 29, 2014  
Page 2

Closing

You may contact Melinda J. Hooker, Staff Accountant, at (202) 551-3732 or W. John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions about comments on the financial statements and related matters. You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 or Craig E. Slivka, Special Counsel, at (202) 551-3729 with any other questions.

Very truly yours,

/s/ Craig E. Slivka, for

Pamela A. Long  
Assistant Director

cc: Via E-mail  
Matheau J.W. Stout, Esq.  
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Baltimore, MD 21202