



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

September 7, 2018

Gary Croft  
President and Chief Executive Officer  
Arrestage International, Inc.  
20343 N. Hayden Road, Suite 101  
Scottsdale, Arizona 85255

**Re: Arrestage International, Inc.  
Amendment No. 10 to Registration Statement on Form S-1  
Filed August 27, 2018  
File No. 333-222148  
Form 10-Q for Fiscal Quarter Ended June 30, 2018  
Filed August 17, 2018  
File No. 333-222148**

Dear Mr. Croft:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 10 to Registration Statement on Form S-1

Exhibit 23.2

1. Please amend your filing to include a consent from your auditor that is updated to reference the appropriate filing.

Form 10-Q for Fiscal Quarter Ended June 30, 2018

Exhibit 31.1

2. Your certification indicates that you have evaluated the effectiveness of disclosure controls and procedures, while your filing indicates that you began evaluating the design and effectiveness of your disclosure controls and procedures and you will implement the controls and oversee the financial activities once the registration is effective. Please explain to us how you determined that you evaluated your disclosure controls and procedures as indicated in the certification filed as exhibit 31.1.

You may contact Mindy Hooker, Staff Accountant, at (202) 551-3732 or John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Asia Timmons-Pierce, Special Counsel, at (202) 551-3754 with any other questions.

Sincerely,

/s/ Asia Timmons-Pierce, *for*

Amanda Ravitz  
Assistant Director  
Office of Manufacturing and  
Construction