



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

February 13, 2018

Mr. Chun-Han Lin
Chief Executive Officer
Asia Training Institute US, Inc.
1108 S. #107 Baldwin Ave.
Arcadia, CA 91007

Re: Asia Training Institute US, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 31, 2017
Form 10-K/A for the Fiscal Year Ended December 31, 2016
Filed December 14, 2017
Form 10-K/A for the Fiscal Year Ended December 31, 2016
Filed February 7, 2018
File No. 333-210847

Dear Mr. Lin:

We have completed our review of your filings. 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/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities