



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2016

Wanjun Xie, President and Director  
Achison Inc.  
3906 Main Street  
Suite 207  
Flushing, NY 11354

**Re: Achison Inc.**  
**Registration Statement on Form S-1**  
**Filed May 2, 2016**  
**File No. 333-211051**

Dear Mr. Xie:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form because it does not contain audited financial statements in accordance with Article 8 of Regulation S-X. We will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request.

Sincerely,

/s/ Sonia Gupta Barros

Sonia Gupta Barros  
Assistant Director  
Office of Real Estate and  
Commodities