



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

March 5, 2010

Mr. Bayo Odunuga
Chief Executive Officer
AsherXino Corporation
5847 San Felipe Street, 17th Floor
Houston, TX 77002

Re: AsherXino Corporation
Registration Statement on Form 10
Filed July 31, 2009
File No. 000-10965

Dear

We have completed our review of your Form 10 and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director