

Mail Stop 6010

September 1, 2006

Mr. Gregory Leiser  
Chief Financial Officer  
Amistar Corporation  
237 Via Vera Cruz  
San Marcos, California 92078

**Re: Amistar Corporation**  
**Form 10-KSB for year ended December 31, 2005**  
**Filed March 30, 2006**  
**File No. 000-13403**

Dear Mr. Leiser:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant