

April 23, 2010

Mail Stop 3010

Mr. Eric M. Polis  
Treasurer and Principal Financial Officer  
ASI Technology Corporation  
980 American Pacific Drive, Suite #111  
Henderson, Nevada 89014

**RE: ASI Technology Corporation  
Form 10-K for the year ended September 30, 2009  
Filed December 22, 2009  
File No. 0-06428**

Dear Mr. Polis:

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

Sincerely,

Jessica Barberich  
Assistant Chief Accountant