

Mail Room 4561

March 23, 2010

Robert Ipson  
Chief Executive Officer  
Piranha Ventures, Inc.  
34808 Staccato Street  
Palm Desert, California 92211

**Re: Piranha Ventures, Inc.  
Amendment No. 2 to Registration Statement on Form 10  
Filed March 9, 2010  
File No. 000-21909**

Dear Mr. Ipson:

We have completed our review of the above-referenced filing and have no further comments at this time.

Sincerely,

Matthew Crispino  
Attorney Advisor