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

FORM 10-QSB

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly period ended November 30, 2004

[] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from ___________ to _____________

Commission file number 000-25335

ELGRANDE.COM, INC.
(Exact name of registrant as specified in its charter)

Nevada	88-0409024
(State or other jurisdiction of incorporation or organization)	(IRS Employer Identification No.)

1450 Kootenay Street, Vancouver, B.C.
V5K 4R1 Canada
(Address of principal executive offices)

(604) 689-0808
(Issuer's telephone number)

The number of shares outstanding of each of the issuer's classes of common equity as of the latest practicable date:

Class	January 14, 2004
Common stock, $ 0.001 par value	18,491,610

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PART I. FINANCIAL INFORMATION

Item 1 - Financial Statements

ELGRANDE.COM INC.
CONSOLIDATED BALANCE SHEETS

		November 30, 2004 (Unaudited)		May 31, 2004
ASSETS				
CURRENT ASSETS				
Cash	$	20,302	$	96,874
Accounts receivable		191,506		198,195
Deposits and prepaid expenses		2,132		7,845
Inventory		358,624		293,714
Employee expense advances		2,013		2,365
GST tax refundable		12,963		33,992
TOTAL CURRENT ASSETS		587,540		632,985
PROPERTY AND EQUIPMENT, NET		95,715		22,769
OTHER ASSETS				
Software, net		-		48,457
Deposits		36,820		31,421
TOTAL OTHER ASSETS		36,820		79,878
TOTAL ASSETS	$	720,075	$	735,632
LIABILITIES & STOCKHOLDERS' EQUITY (DEFICIT)				
CURRENT LIABILITIES				
Accounts payable	$	316,416	$	222,010
Accrued liabilities		590,186		791,473
Accrued interest		13,394		37,277
Debentures		35,000		55,727
Loans payable		511,588		18,359
Debentures and loans payable, related parties		200,766		178,262
TOTAL CURRENT LIABILITIES		1,667,350		1,303,108
COMMITMENTS AND CONTINGENCIES		124,561		170,992
STOCKHOLDERS' EQUITY (DEFICIT)				
Common stock, 200,000,000 shares authorized, $.001 par value; 17,152,621 and 16,959,600 shares issued and outstanding, respectively		17,150		16,959
Stock options and warrants		172,705		172,705
Additional paid-in capital		8,668,061		8,658,511
Accumulated deficit		(10,138,129)		(9,577,395)
Accumulated other comprehensive income (loss)		208,377		(9,248)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)		(1,071,836)		(738,468)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	$	720,075	$	735,632

See accompanying condensed notes.

ELGRANDE.COM INC.

CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE LOSS

	Three Months Ended November 30, 2004 (unaudited)	Three Months Ended November 30, 2003 (unaudited)	Six Months Ended November 30, 2004 (unaudited)	Six Months Ended November 30, 2003 (unaudited)
R E V E N U E S				
Product sales	$ 344,011	$ 276,552	$ 635,481	$ 441,242
Commissions	-	-	-	-
	344,011	276,552	635,481	441,242
COST OF REVENUES	203,262	177,646	338,771	297,788
GROSS PROFIT (LOSS)	140,749	98,906	296,710	143,454
E X P E N S E S				
Consulting fees	41,317	65,908	92,021	119,807
Selling expense	18,714	111,349	153,825	111,349
Salaries	121,592	143,901	292,011	393,153
Depreciation and amortization	24,018	40,047	33,404	76,940
Office and administration	14,024	112,148	42,151	100,390
TOTAL OPERATING EXPENSES	219,665	473,353	613,412	801,639
LOSS FROM OPERATIONS	(78,916)	(374,447)	(316,702)	(658,185)
OTHER INCOME (EXPENSE)				
Interest income	5	10	8	10
Interest expense	(4,991)	(13,545)	(10,249)	(18,231)
TOTAL OTHER INCOME (EXPENSE)	(4,986)	(13,535)	(10,241)	(18,221)
NET LOSS	(83,902)	(387,982)	(326,943)	(676,406)
OTHER COMPREHENSIVE INCOME				
Foreign currency translation gain (loss)	208,130	(8,450)	208,377	2,987
COMPREHENSIVE LOSS	$ 124,228	$ (396,432)	$ (118,566)	$ (673,419)
BASIC AND DILUTED NET LOSS PER COMMON SHARE	$ nil	$ (0.09)	$ (0.02)	$ (0.16)
WEIGHTED AVERAGE NUMBER OF COMMON STOCK SHARES OUTSTANDING, BASIC AND DILUTED	17,054,295	4,562,084	17,027,281	4,145,418

See accompanying condensed notes.

ELGRANDE.COM INC.

CONSOLIDATED STATEMENT OF CASH FLOWS

		Six Months Ended November 30, 2004 (unaudited)		Six Months Ended November 30, 2003 (unaudited)
Cash flows from operating activities:				
Net loss	$	(326,943)	$	(676,406)
Adjustments to reconcile net loss				
to net cash used by operating activities:				
Services paid by issuance of common stock and options		9,741		166,640
Stock issued for rent		-		2,400
Depreciation and amortization		33,404		76,940
Bad debt expense		1,774		-
Increase in:				
Accounts receivable		4,915		(33,443)
Inventory		(64,910)		(113,513)
Employee advance receivable		352		876
Other assets		26,742		60,632
Accrued liabilities		(247,718)		44,631
Accrued interest		(23,883)		9,373
Accounts payable		94,406		67,464
Net cash used in operating activities		(492,120)		(394,406)
Cash flows from investing activities:				
Deposits		(5,399)		(21,713)
Purchase of software		(106,350)		(19,460)
Net cash used in investing activities		(111,749)		(41,173)
Cash flows from financing activities:				
Proceeds from loans		495,108		174,459
Proceeds from loans, related party		32,504		161,762
Repayment of loans		(10,000)		-
Issuance of stock		-		113,340
Net cash provided by financing activities		517,612		449,561
Net increase (decrease) in cash		(86,257)		13,982
Foreign currency translation gain (loss)		(9,685)		3,275
Cash, beginning of period		96,874		20,602
Cash, end of period	$	20,302	$	37,859
SUPPLEMENTAL DISCLOSURES:				
Cash paid for interest and income taxes:				
Interest	$	4,423	$	1,275
Income taxes	$	-	$	-
NON-CASH INVESTING AND FINANCING				
Services paid by issuance of stock and options	$	9,741	$	166,640
Warrants issued for financing fees	$	-	$	-
Stock issued for debt	$	-	$	955,200
Stock issued for rent	$	-	$	2,400

See accompanying condensed notes.

ELGRANDE.COM, INC.
CONDENSED NOTES TO CONSOLIDATED INTERIM FINANCIAL STATEMENTS
NOVEMBER 30, 2004

The financial statements have been prepared in accordance with generally accepted accounting principles for the interim financial information with the instructions to Form 10-Q and Rule 10-01 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of the Company's management, all adjustments (consisting of only normal accruals) considered necessary for a fair presentation have been included.

For further information refer to the financial statements and notes thereto included in the Company's Annual Report on Form 10-KSB for the year ended May 31, 2004.

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and satisfaction of liabilities in the normal course of business. The Company has suffered material recurring losses from operations since inception. At November 30, 2004 the Company has a working capital deficit of approximately $1,079,810, an accumulated deficit of approximately $10,138,129 and negative cash flows from operations. These factors raise substantial doubt about the Company's ability to continue as a going concern.

Continuation of the Company is dependent on achieving sufficiently profitable operations and obtaining additional financing. Management has and is continuing to raise additional capital from various sources. The Company has developed a wholesale division which sources unique home décor items from Europe for distribution in North America. There can be no assurances that the Company will be successful in raising additional capital. The financial statements do not include any adjustment relating to the recoverability and classification of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue and Cost Recognition
The Company recognized revenue for product sales when the products are shipped and title passes to customers. Cost of sales consists of the purchase price of products sold, inbound and outbound shipping charges and packaging supplies.

Accounts Receivable
The Company carries its accounts receivable at cost. The Company has not carried accounts receivable in the past and is in the process of developing a policy for recognizing doubtful accounts. The Company's policy is to accrue interest on trade receivables 30 days after Invoice date. A receivable is considered past due if the Company does not receive payment within 30 days.

Inventories
Inventory at November 30, 2004 consists of a variety of home-décor products. Inventories are recorded using the specific identification method and valued at the lower of cost or market value. Inventory consisting of manufactured products are recorded using the first in first out method and valued at the lower of cost or market value.

NOTE 2 - COMMON STOCK AND WARRANTS

During the three months ended November 30, 2004, the Company issued 122,000 shares of common stock for services valued at $7,318. All stock was issued at its fair market value at the date of grant.

In August 2003 the Company effected a 10 for 1 reverse split of the company's capital stock. As result of the reverse split, the Company's authorized common stock decreased from 200,000,000 to 20,000,000 shares. Capital restructuring was a necessary step in order to enable the Company to raise additional funding to support and grow the business.

NOTE 3 - STOCK OPTIONS

During the fiscal year ended May 31, 2003 the Company's board of directors approved the Elgrande.com, Inc. 2003 Stock Options Plan. The Company may issue up to 5,000,000 common stock options with a maximum per share price of $0.05.

During the three months ended November 30, 2004, the Company did not issue any stock options from this plan.

The following is a summary of stock option activity:

	Number of Weighted Average Shares	Exercise Price
Outstanding at June 1, 2002	3,655,000	$ 0.61
Outstanding at May 31, 2003	3,655,000	$ 0.61
Options exercisable at May 31, 2003	3,640,000	$ 0.61
Outstanding June 1, 2003	3,640,000	$ 0.61
Expired	(1,119,000)	$(0.11)
Options outstanding at May 31, 2004	2,521,000	$ 0.83
Options outstanding and exercisable at November 30, 2004	2,521,000	$ 0.83

NOTE 4 - NOTES AND DEBENTURES PAYABLE

Short-term Notes
During the three months ended November 30, 2004, the Company's officers loaned the Company $32,504 to fund continuing operations. During the three months ended November 30, 2004, the Company also received an interest free short-term loan of $268,527 from an individual.

NOTE 5 - INVESTMENT IN EUROPEAN SUBSIDIARY

In the quarter ended August 31, 2002, the Company invested $100,000 in its wholly owned European subsidiary, Elgrande Europe AG, stock of which has a par value of one euro. The subsidiary was created to provide an operating presence in Europe.

At November 30, 2004, there were no sales activity recorded in the European Company. Elgrande Europe AG has been consolidated in these financial statements.

NOTE 6 – INVESTMENT IN BISCAYNE BAY TRADING CORPORATION

In the quarter ended November 30, 2003, the Company acquired Biscayne Bay Trading Corporation for 35,000 shares of restricted common stock. Approximately 850,000 shares are held in escrow for future borrowings for debenture agreements.

Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

Cautionary Statement Regarding Forward-Looking Statements

This quarterly report contains forward-looking statements as that term is defined in the Private Securities Litigation Reform Act of 1995. These statements relate to future events or our future financial performance. Some discussions in this report may contain forward-looking statements that involve risk and uncertainty. A number of important factors could cause our actual results to differ materially from those expressed in any forward-looking statements made by us in this report. Forward-looking statements are often identified by words like: "believe", "expect", "estimate", "anticipate", "intend", "project" and similar expressions or words which, by their nature, refer to future events.

In some cases, you can also identify forward-looking statements by terminology such as "may", "will", "should", "plans", "predicts", "potential" or "continue" or the negative of these terms or other comparable terminology. These statements are only predictions and involve known and unknown risks, uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forward-looking statements.

Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity or achievements. Except as required by applicable law, including the securities laws of the United States, we do not intend to update any of the forward-looking statements to conform these statements to actual results.

RESULTS OF OPERATIONS

Comparison of the six months ended November 30, 2004 and November 30, 2003.

In November 2002 we launched our wholesale division, European Sources Direct (ESD). Since then, we have established wholesale sales representation in key U.S. and Canadian regional giftware and home décor wholesale centers. We have secured certain exclusive corporate and wholesale distribution rights for products within the USA, Canada and Mexico.

For the quarter ended November 30, 2004, we had revenues of $344,011 versus $276,552 for the same period ending last year. This increase in revenues is due to our increasing customer base and the continued performance of our principal product-line, The Love Plates.

For the six months ended November 30, 2004, we had revenues of $635,481 versus $441,242 for the same period ending last year.

For the quarter ended November 30, 2004, cost of revenues was $203,262 versus $177,646 for the same period last year, reflecting the positive correlation of the cost of inventory sold and the corresponding freight-in charges of importing products, to our increased revenues.

For the six months ended November 30, 2004, cost of revenues was $338,771 versus $297,788 for the same period ending last year.

Gross profit for the quarter ended November 30, 2004 was $140,749 or 41%, compared to $98,906 or 36% for the same period ending last year.

Gross profit for the six months ended November 30, 2004 was $296,710 or 47%, compared to $143,454 or 33% for the same period ending last year.

Revenue accounts for sales of products that have been delivered to customers. Pending sales are orders that have been received but not yet fulfilled due to reasons such as back orders or customer credit issues. The financial statements do not reflect pending sales as per GAAP.

Management is endeavoring to improve our operations. By improving inventory management, shipping logistics and product handling, we believe that we can increase efficiency and further lower costs of revenues to improve gross profit margins.

CHANGES IN FINANCIAL CONDITION

A summary of expenses for the six months ended November 30, 2004 compared to the same period ended November 30, 2003 is as follows:

	2004	2003
Consulting	$ 92,021	$ 119,807
Selling expenses	153,825	111,349
Salaries	292,011	393,153
Depreciation	33,404	76,940
Office & Administration	42,151	100,390
	$ 613,412	$ 801,639

Significant changes in our financial condition that warrant discussion include:

Consulting Fees
Consulting fees for the six months ended November 30, 2004 were lower by 23% compared to the same period last year due to the reduction in consulting contracts.

Selling expense
As expected, selling expense increased as sales increased. Such expenses include sales commissions, costs associated with promoting our product lines at various show rooms, costs related to media and trade publication exposure.

Salaries
There was a substantial decrease of 26% in salaries expense from the six month period ended November 30, 2003 to the same period in 2004. As efficiencies in our business processes were realized, we were able to streamline costs by reducing our staffing requirements.

Office and Administration
Office and Administration costs were greatly reduced by 58%. Over the last year, we built and established the infrastructure to support projected sales. The reduced expenses in this area reflects our reaching a level of efficiency in the administration area of the business.

Management is currently investigating other ways to improve its business administration. This may involve additional investments in information technology to create further efficiencies.

LIQUIDITY AND CAPITAL RESOURCES

TRENDS LIKELY TO HAVE A MATERIAL IMPACT ON SHORT & LONG TERM LIQUIDITY THE SUCCESS OF THE WHOLESALE LINE

In the previous fiscal year, we established relationships with a network of 16 wholesale marketing agencies and representatives covering the North American market. In the last fiscal quarter, we added 2 marketing agencies in Canada. With exclusive distribution rights with our principal supplier and having established North American sales representation, we believe that revenues will continue to grow to reach its full potential. This will position us to be cash flow positive, self-sustaining and ultimately, profitable.

UNCERTAINTIES LIKELY TO HAVE A MATERIAL IMPACT ON SHORT & LONG TERM LIQUIDITY

Uncertainties and/or fluctuations in the marketplace have an impact on Liquidity that cannot be quantified at this time.

INTERNAL AND EXTERNAL SOURCES OF CAPITAL

We have limited assets to sell in order to create short or long term liquidity. Therefore we are dependant on a combination of external sources for funding and the developing trend to positive net cash flow to maintain liquidity.

We have no material commitments requiring capital expenditures. There are no contracts with third parties that require funds.

We anticipate the need to develop sufficient inventory to meet sales demand. Short term, we will have to rely on external sources for funding to support immediate inventory requirements. Long-term, inventory build-up is planned to coincide with our ability to generate positive cash flow. Until such time as we have positive cash flow on a monthly basis, the dependence on external capital will remain.

There are no guarantees that we will be able to raise external capital in sufficient amounts or on terms acceptable to us. Our ability to demonstrate a consistent trend of positive cash flow and profitable quarters will have a beneficial effect on liquidity.

TRENDS, EVENTS OR UNCERTAINTIES THAT HAVE HAD OR THAT ARE REASONABLY EXPECTED TO HAVE A MATERIAL IMPACT ON NET SALES OR REVENUES OR INCOME FROM CONTINUING OPERATIONS

OPERATING ACTIVITIES

As revenue grows, so does the potential for trends, events and uncertainties to influence future cash flow and revenue.

Our wholesale activity is centered on procuring, importing, marketing and selling international products within the North American wholesale market. The current principal country of supply is Germany, with which we have negotiated exclusivity of product supply and currency rate. This will secure us a level of uniqueness of products in the marketplace and a reduction of exposure to foreign currency fluctuations between the Euro and US dollars.

Until such time we are able to diversify our source of supply and range of product, interruptions in supply from manufacturers may have a negative impact on operations, as would any major reduction in consumer demand.

Our principal product line is subject to two buying seasons. A Spring/Summer season, which has buying in the period late January through late April of each year, and a Fall/Winter season which has buying in the period late June through late October. There are order lulls in the periods between the two buying seasons, specifically November through January and May through June. The seasonality of the industry therefore has a material effect on the financial condition or results of operations.

We generated negative cash flow from operating activities for the period from inception (April 8, 1998) through November 30, 2004. We realized negative cash flow of $492,120 from operating activities for the six months ending November 30, 2004 compared to negative cash flow of $394,406 from operating activities for the six months ending November 30, 2003.

INVESTING ACTIVITIES

Investing activities for the period from inception through November 30, 2004 consisted primarily of the purchase of inventory and soft costs associated with the development of our wholesale activities.

FINANCING ACTIVITIES

Since inception, we financed operations through proceeds from the issuance of equity and debt securities and loans from shareholders and others. To date, we raised approximately $7 million from the sale of common stock and have borrowed approximately $2.2 million from investors and shareholders. Funds from these sources have been used as working capital to fund our wholesale activity.

During the quarter ending August 31, 2003, we underwent capital restructuring. Since then we have been engaged in a turnaround process that entailed shifting the business focus to importing and wholesale distribution in the giftware and home decor sector. This transition has been extremely successful as evidenced by our increasing sales and revenue. Our Board and management have been focused on carefully examining ways and means of continuing to move ahead. This process included speaking with key suppliers, large customers and potential funding sources. By August 2003, it had become clear that capital restructuring was a necessary step to allow the expansion of its product base, to sign large customers, to improve its due diligence profile with key account customers and suppliers, and to conclude negotiations for the funding necessary to support and grow the business. Upon reviewing these facts and on the advice of counsel, the Board decided that it was in our long-term best interest and the best interests of our shareholders to effectuate a change in our capital structure, and thereby provide us with a more stable base to build upon. In August 2003 we effected a 10 for 1 reverse split of our common stock.

Our financing activities for the six months ended November 30, 2004 provided a net total of $517,612. Cash at the end of the period was $20,302.

ITEM 3. CONTROLS AND PROCEDURES.

QUARTERLY EVALUATION OF THE COMPANY'S DISCLOSURE CONTROLS AND INTERNAL CONTROLS.

As of the close of the period covered by this Quarterly Report on Form 10-QSB, the Company evaluated the effectiveness of the design and operation of its "disclosure controls and procedures" (Disclosure Controls), and its "internal controls and procedures for financial reporting" (Internal Controls). This evaluation (the Controls Evaluation) was done under the supervision and with the participation of management, including our Chief Executive Officer (CEO). Rules adopted by the SEC require that in this section of the Quarterly Report we present the conclusions of the CEO about the effectiveness of our Disclosure Controls and Internal Controls based on and as of the date of the Controls Evaluation. Based upon that evaluation, the Chief Executive Officer and Principal Financial and Accounting Officer concluded that the Company's disclosure controls and procedures are effective in timely alerting him to material information relating to the Company required to be included in this Quarterly Report on Form 10-QSB. There have been no changes in the Company's internal controls or in other factors which could significantly affect internal controls subsequent to the date the Company carried out its evaluation.

CEO CERTIFICATIONS.

Appearing immediately following the Signatures section of this Quarterly Report there are two separate forms of "Certifications" of the CEO. The first form of Certification is required in accord with Section 302 of the Sarbanes-Oxley Act of 2002 (the Section 302 Certification). This section of the Quarterly Report which you are currently reading is the information concerning the Controls Evaluation referred to in the Section 302 Certifications and this information should be read in conjunction with the Section 302 Certifications for a more complete understanding of the topics presented.

DISCLOSURE CONTROLS AND INTERNAL CONTROLS.

Disclosure Controls are procedures that are designed with the objective of ensuring that information required to be disclosed in our reports filed under the Securities Exchange Act of 1934 (Exchange Act), such as this Quarterly Report, is recorded, processed, summarized and reported within the time periods specified.

PART II. OTHER INFORMATION.

Item 6. Exhibits.

No.	Description
31	Certification of Michael F. Holloran Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, filed herewith.
32	Certification of Michael F. Holloran Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed herewith.

SIGNATURES

Pursuant to the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ELGRANDE.COM, INC.

By: /s/ Michael F. Holloran

Michael F. Holloran
President and Chief Executive Officer (Principal Executive and Financial Officer)

Dated: January 14, 2005

Exhibit 31

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

I, Michael F. Holloran, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Elgrande.com, Inc.;

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report; and

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present, in all material respects, the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report.

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
c) Evaluated the effectiveness of the registrant's disclosure controls over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
b) Any fraud, whether or not material, that involves management or other employees who have significant role in the registrant's internal control over financial reporting;

/s/ Michael F. Holloran

Michael F. Holloran,
Chief Executive Officer and
Principal Financial Officer

Date: January 14, 2005

Exhibit 32

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Elgrande.com, Inc. (the "Company") On Form 10-QSB for the period ended November 30, 2004 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Michael F. Holloran, Chief Executive Officer and Principal Financial Officer of the Company, certify, pursuant to 18 U.S.C. section 1350, as adopted pursuant to section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge: (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Michael F. Holloran
Michael F. Holloran
Chief Executive Officer and Principal Financial Officer

January 14, 2005