



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2010

By Facsimile and U.S. Mail

Mr. Reynan Ballan  
Chief Financial Officer  
Stanford Management, Ltd.  
2431 M. de la Cruz Street  
Pasay City, Philippines

**Re: Stanford Management, Ltd.**  
**Form 10-K/A for the Fiscal Year Ended August 31, 2009**  
**Filed February 9, 2010**  
**Form 10-Q/A for the Quarterly Period Ended November 30, 2009**  
**Filed February 9, 2010**  
**Response Letter Dated February 9, 2010**  
**File No. 1-33090**

Dear Mr. Ballan:

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

Sincerely,

Mark C. Shannon  
Branch Chief