



DIVISION OF  
CORPORATION FINANCE

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

**Mail Stop 3561**

January 29, 2007

Mr. Claudio Gianascio  
President and Director  
ORANCO, Inc.  
1981 East 4800 South, Suite 110  
Salt Lake City, UT 84117

**Re: ORANCO, Inc.  
December 31, 2005 Form 10-KSB as amended  
Filed March 27 and May 10, 2006  
File No. 0-28181**

Dear Mr. Gianascio:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief  
Accountant  
Office of Emerging Growth  
Companies