

Mail Stop 3561

October 1, 2008

Claudio Gianascio  
President, Secretary, Treasurer and Director  
Oranco, Inc.  
1981 East 4800 South  
Suite 110  
Salt Lake City, UT 84117

**Re: Oranco, Inc.  
Form 10-KSB/A for Fiscal Year Ended  
December 31, 2007  
Filed September 29, 2008  
File No. 000-28181**

Dear Mr. Gianascio:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

James Lopez  
Legal Branch Chief