



DIVISION OF
CORPORATION FINANCE

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

August 27, 2010

Mr. Georges Benarroch
President and Chief Executive Officer
Kyto BioPharma Inc.
B1-114 Belmont Street
Toronto ON Canada M5R 1P8

Re:	Kyto BioPharma, Inc.
Item	4.02 Form 8-K
Filed	August 23, 2010
File No.	000-50390

Dear Mr. Benarroch:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Christine L. Allen
Staff Accountant