

Mail Stop 3561

January 23, 2009

Dr. Alejandro Quesada
President and Chief Executive Officer
Coronado Corp.
Tibas del Correo
50 metros Norte y 25 metros al Este
San Jose, Costa Rica

**Re: Coronado Corp.
Form 10-K for the Fiscal Year Ended
March 31, 2008
Filed June 30, 2008
File No. 333-135037**

Dear Dr. Quesada:

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 Beverages, Apparel and
Health Care Services