

Mail Stop 3561

January 14, 2010

Mr. David Villarreal  
Chief Executive Officer  
Grand Monarch Holdings, Inc  
210 South Orange Grove Blvd.,  
Pasadena, CA 91105

**Re: Grand Monarch Holdings, Inc  
Form 10-K for Fiscal Year Ended  
December 31, 2008  
File No. 000-52715**

Dear Mr. Villarreal:

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

Sincerely,

Brian K Bhandari  
Branch Chief  
Office of Beverages, Apparel and  
Health Care Services