



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

August 25, 2008

**via U.S. mail and facsimile**

Mr. Alexander Dannikov, Director  
Bosco Holdings, Inc.  
26 Utkina Street, Apt. 10  
Irkutsk, Russia 664007

**RE: Bosco Holdings, Inc.  
Form 8-K Item 4.01  
Filed July 28, 2008  
Form 8-K/A Item 4.01  
Filed August 11, 2008  
Form 8-K/A Item 4.01  
Filed August 25, 2008  
File No. 333-144509**

Dear Mr. Dannikov:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3743.

Sincerely,

Jenn Do  
Staff Accountant