



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2010

*By U.S. mail and facsimile to (604) 608-9238*

Mr. Alexander Dannikov, President, Chief Executive Officer and Chief Financial Officer  
Bosco Holdings, Inc.  
26 Utkina Street, Suite 10  
Irkutsk, Russia 664007

**RE:   Bosco Holdings, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2009**  
**File No. 333-144509**

Dear Mr. Dannikov:

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

Sincerely,

Terence O'Brien  
Branch Chief