

Mail Stop 3561

March 23, 2010

Mr. John Holcomb
Chief Executive Officer
Bonanza One, Inc.
146 Parkside Lane
 Mooresville, NC 28117

Re: Bonanza One, Inc.
Form 10-K for Fiscal Year Ended
June 30, 2009
File No. 000-52900

Dear Mr. Holcomb:

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