



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

October 26, 2009

Ms. Natalie Bannister  
Chief Executive Officer  
ALTO Group Holdings, Inc.  
110 Wall Street, 11<sup>th</sup> Floor  
New York, NY 10005

**Re: ALTO Group Holdings, Inc.**  
**Definitive Revised Information Statement**  
**Filed October 7, 2009**  
**File No. 0-53592**

Dear Ms. Bannister:

We have completed our review of your Information Statement and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director