



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2011

Via U.S. Mail

Mr. Mark Klok  
Chief Executive Officer  
Alto Group Holdings, Inc.  
10757 South River Front Parkway  
Suite 125  
South Jordan, UT 84095

**Re: Alto Group Holdings, Inc.  
Form 10-K/A for Fiscal Year Ended November 30, 2010  
Filed April 7, 2011  
File No. 000-53592**

Dear Mr. Klok:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K/A for Fiscal Year Ended November 30, 2010

Company Website

1. We note that your website refers to or uses terms for quantities of minerals other than those recognized by the Securities and Exchange Commission. If you continue to make references on your website to reserve measures other than those recognized by the SEC, please accompany such disclosure with cautionary language comparable to the following:

Cautionary Note to U.S. Investors - The United States Securities and Exchange Commission permits U.S. mining companies, in their filings with the SEC, to disclose only those mineral deposits that a company can economically and legally extract or produce. We use certain terms on this website" which the SEC guidelines generally prohibit U.S. registered companies from including in their

filings with the SEC. U.S. Investors are urged to consider closely the disclosure in our Form 10-K which may be secured from us or the following website:  
<http://www.sec.gov/edgar.shtml>.

Please tell us where you have positioned this cautionary language on your website.

General

2. We note your disclosure regarding estimates of quantity and grade of minerals throughout your disclosure without the existence of a proven or probable reserve. Please remove all mineral estimates from your disclosure until you have a proven or probable reserve as defined by Section (a) of Industry Guide 7.
3. We note your disclosure regarding specific production quantities and specific revenue values without the existence of a proven or probable reserve. As you are an exploration stage company, without a proven or probable reserve as defined by Section (a) of Industry Guide 7, it appears there is no basis for these estimates. Please remove this disclosure from your filing until you have a proven or probable reserve as defined by Section (a) of Industry Guide 7.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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You may contact John Coleman at (202) 551-3610 with questions about engineering comments. Please contact me at (202) 551-3311 with any other questions.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief