

Mail Stop 3561

February 23, 2010

Ms. Rosalinda Ritualo  
Chief Executive Officer  
Granto, Inc.  
137 4<sup>th</sup> Street  
Riverside Vill. Sta Lucia  
Pasig City, the Philippines

**Re: Granto, Inc.**  
**Form 10-K for Fiscal Year Ended**  
**March 31, 2009**  
**File No. 333-150388**

Dear Ms. Ritualo:

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