



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

DIVISION OF  
CORPORATION FINANCE

December 30, 2010

William Tay  
President  
Kallisto Ventures, Inc.  
2000 Hamilton Street, #943  
Philadelphia, PA 19130

**Re: Kallisto Ventures, Inc.  
Registration Statement on Form 10  
Filed September 23, 2010  
File No. 000-54127**

Dear Mr. Tay:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Tom Kluck  
Legal Branch Chief