



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2023

Nicolas Link  
Chief Executive Officer  
Ilustrato Pictures International, Inc.  
26 Broadway, Suite 934  
New York, NY 10004

**Re: Ilustrato Pictures International, Inc.**  
**Amendment No. 5 to Registration Statement on Form 10-12G**  
**Filed September 12, 2023**  
**File No. 000-56487**

Dear Nicolas Link:

We issued comments to you on the above captioned filing on September 27, 2023. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by November 7, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Tom Jones at 202-551-3602 or Jay Ingram at 202-551-3397 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Scott Doney, Esq.