



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 12, 2016

Via E-Mail

Mr. Gene Gregorio
Principal Executive Officer
Madison Ventures, Inc.
1208 Tamarind Road
Dasmariñas Village, Makati City
Metro Manila, Philippines 1222

**Re: Madison Ventures, Inc.
Form 10-K for the Fiscal Year ended March 31, 2015
Filed July 14, 2015
Form 10-Q for the Fiscal Quarter ended September 30, 2015
Filed November 18, 2015
File No. 333-188753**

Dear Mr. Gregorio:

We have reviewed your filing and have the following comments. In 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 providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended March 31, 2015

Controls and Procedures, page 17

1. On May 14, 2013, the Committee of Sponsoring Organizations (“COSO”) issued its updated Internal Control – Integrated Framework (the “Updated Framework”). We note your Management’s Annual Report on Internal Control Over Financial Reporting does not identify the version of the Internal Control - Integrated Framework that was used to perform your assessment as required by Item 308(a)(2) of Regulation S-K. Please tell us the framework you used - i.e., whether you used the 1992 Framework or the Updated Framework issued in 2013, and confirm that you will revise future filings to include a report that identifies the version of the COSO Integrated Framework you used in the assessment of your internal control over financial reporting.

Form 10-Q for the Fiscal Quarter Ended September 30, 2015

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2. We note your conclusion indicating that both your disclosure controls and procedures and internal control over financial reporting were not effective as of March 31, 2015 due to material weaknesses identified. Further, we note you concluded that disclosure controls and procedures in your Form 10-Q filed on November 18, 2015 were effective and there were no changes in your internal control over financial reporting during the quarter ended September 30, 2015. Please revise to expand your disclosures to explain how management determined that disclosure controls and procedures were effective at September 30, 2015 given the material weakness and ineffective disclosure controls and procedures at the previous year-end. Also revise to comply with Item 308(c) of Regulation S-K to include details of any changes that may have materially affected or are reasonably likely to materially affect the company's internal control over financial reporting. In this regard, tell us and disclose how you remediated the material weaknesses that existed at March 31, 2015. To the extent that the material weaknesses have not been remediated, tell us how your officers determined that your disclosure controls and procedures were effective as at September 30, 2015.

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.

Gene Gregorio
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You may contact Joanna Lam at (202) 551-3476 or Craig Arakawa, Branch Chief at (202) 551-3650 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining