



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

DIVISION OF  
CORPORATION FINANCE

March 6, 2015

Via E-mail

Andrei Kriukov  
President  
Punto Group, Corp.  
1810 E. Sahara Ave., Office 216  
Las Vegas, NV 89104

**Re: Punto Group, Corp.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed February 18, 2015  
File No. 333-200529**

Dear Mr. Kriukov:

We have reviewed your amended registration statement and have the following comment.

Financial Statements

Report of Independent Registered Public Accountant, page F-1

1. Please have your independent registered public accountant revise the last paragraph of its audit report to delete the phrase "as required by paragraph h of PCAOB interim auditing standard AU 508.08." Please note that this is not part of the auditor's standard audit report, but solely a reference to the auditing standard that provides the form of the auditor's standard report.

You may contact Laura Veator, Staff Accountant at (202) 551-3716, or Stephen Krikorian, Accounting Branch Chief at (202) 551-3488, if you have questions regarding comments on the financial statements and related matters.

Andrei Kriukov  
Punto Group, Corp.  
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Please contact Ivan Griswold, Attorney-Adviser, at (202) 551-3853 or, in his absence, me at (202) 551-3487 with any other questions.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs  
Assistant Director

cc: Via E-Mail  
John T. Root, Jr. Esq.