



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

February 5, 2018

Via E-mail

Sean Conrad
Chief Executive Officer
GRCR Partners Inc.
1771 Post Road East, #178
Westport, CT 06880

Re: GRCR Partners Inc.
Form 10-K for the fiscal year ended September 30, 2017
Filed January 10, 2018
File No. 333-208814

Dear Mr. Conrad:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kristi Marrone

Kristi Marrone
Staff Accountant
Office of Real Estate and
Commodities