



DIVISION OF
CORPORATION FINANCE

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

April 10, 2024

Anton Mikhalev
Chief Executive Officer and Chief Financial Officer
Tanico Inc.
387 Whitby Shores Greenway
Whitby, ON
L1N 9R6 Canada

Re: Tanico Inc.

Form 10-K for the Fiscal Year ended September 30, 2023

File No. 333-261643

Dear Anton Mikhalev:

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,

Division of Corporation Finance
Office of Technology