

Mail Stop 3561

February 23, 2010

Ms. Rosalinda Ritualo
Chief Executive Officer
Granto, Inc.
137 4th Street
Riverside Vill. Sta Lucia
Pasig City, the Philippines

**Re: Granto, Inc.
Form 10-K for Fiscal Year Ended
March 31, 2009
File No. 333-150388**

Dear Ms. Ritualo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services