



DIVISION OF
CORPORATION FINANCE

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

March 24, 2011

Via E-mail

Paul Howarth
Principal Executive Officer
The Graystone Company, Inc.
380 Lexington Ave, 17th Floor
New York, NY 10168

**Re: The Graystone Company, Inc.
Amendment No. 3 to Registration Statement on Form 10-12G
Filed March 23, 2011
File No. 000-54254**

Dear Mr. Howarth:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jan Woo

Jan Woo
Attorney-Advisor