



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 19, 2010

Via U.S. Mail and FAX

Mr. Scott Sieck,
Chief Executive Officer and Principal Financial Officer
DoMark International, Inc.
3551 W Lake Mary Blvd, Suite 209
Lake Mary, FL 32746

**RE: DoMark International, Inc.
Form 10-K/A for the year ended May 31, 2008
Filed December 21, 2009
File No. 333-136247**

Dear Mr. Sieck:

We have completed our review of the above filing and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director