



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 13, 2008

Craig Burton
Chief Executive Officer
Datone, Inc.
7235 Oswego Road
Liverpool, NY 13090

**Re: Datone, Inc.
Form 10-12G
Originally Filed on February 1, 2008
File No. 000-53075**

Dear Mr. Burton:

We have completed our review of your Form 10-12G and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

cc: via facsimile: 212.930.9725
Benjamin Tan, Esq.