

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

Mr. Craig Burton President Datone, Inc. 7325 Oswego Road Liverpool, New York 13090

August 14, 2009

Re: Datone, Inc.

Item 4.01 Form 8-K

Filed August 10, 2009, as amended August 12, 2009

File No. 0-53075

Dear Mr. Burton:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Michael Henderson Staff Accountant