January 6, 2010

Daniel Dorman President Sandston Corporation 40950 Woodward Avenue Suite 304 Bloomfield Hills, MI 48304

Re: Sandston Corporation

Form 10-K for Fiscal Year Ended

December 31, 2008 Filed March 27, 2009 File No. 001-15481

Dear Mr. Dorman:

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

Sincerely,

Tia Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Health Care Services