

Mail Stop 3561

January 7, 2009

Mr. Michael Binninger
Chief Executive Officer
Java Detour, Inc.
1550 Bryant Street, Suite 500
San Francisco, California 94103

Re: Java Detour, Inc.
Item 4.01 8-K Filed November 14, 2008
File No. 000-52357

Dear Mr. Binninger:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant