



DIVISION OF  
CORPORATION FINANCE

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

June 3, 2011

Via Email

Keith J. Henderson  
President and CEO  
Dorato Resources Inc.  
#1920 – 1188 West Georgia Street  
Vancouver, British Columbia, V6E 4A2  
Canada

**Re: Dorato Resources Inc.  
Form 20-F for Fiscal Year Ended January 31, 2010  
Filed August 24, 2010  
Amendment No. 1 to Form 20-F for Fiscal Year Ended January 31, 2010  
Filed March 1, 2011  
File No. 000-33299**

Dear Mr. Henderson:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief