

Mail Stop 4561

September 25, 2008

Seong Yong Cho  
President and Chief Executive Officer  
Joytoto USA, Inc.  
3000 Scott Boulevard, Suite 206  
Santa Clara, CA 95054

**Re: Joytoto USA, Inc.  
Amendment No. 1 to Preliminary Information Statement on  
Schedule 14C  
Filed September 25, 2008  
File No. 000-49933**

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (212) 930-9725  
Darrin Ocasio, Esq.  
Sichenzia Ross Friedman Ference LLP