



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2014

Via E-mail

Ms. Hui Nooi Ng  
Chief Financial Officer  
REDtone Asia, Inc.  
Unit 15A, Plaza Sanhe  
No. 121 Yanping Road  
JingAn District, 200042 Shanghai  
Peoples Republic of China

**Re: REDtone Asia, Inc.**  
**Form 10-K for the year ended May 31, 2013**  
**Filed September 13, 2013**  
**File No. 333-129388**

Dear Ms. Ng:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spirgel  
Assistant Director