



DIVISION OF  
CORPORATION FINANCE

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

Mr. Craig Burton  
President  
Datone, Inc.  
7325 Oswego Road  
Liverpool, New York 13090

September 8, 2009

**Re:           Datone, Inc.**  
**Item 4.01 Form 8-K**  
**Filed August 10, 2009, as amended August 12, 2009 and September 2, 2009**  
**File No. 0-53075**

Dear Mr. Burton:

We have completed our review of your Form 8-K and do not, at this time, have any further comments.

Sincerely,

Michael Henderson  
Staff Accountant