



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2010

Mr. Shmuel Dovid Hauck  
Chief Executive Officer  
Dolat Ventures, Inc.  
545 Eighth Avenue, Suite 401  
New York, NY 10018

**Re: Dolat Ventures, Inc.  
Item 4.01 Form 8-K  
Filed June 23, 2010  
Item 4.01 Form 8-K/A  
Filed July 23, 2010  
File No. 001-34128**

Dear Mr. Hauck:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Chris White  
Branch Chief