



DIVISION OF
CORPORATION FINANCE

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

November 14, 2012

Via U.S. mail

Mr. Mariusz Girt
President and Director
Delaine Corporation
393 Crescent Avenue
Wyckoff, NJ 07481

**Re: Delaine Corporation
Form 8-K Item 4.01
Filed November 7, 2012
File No. 0-54583**

Dear Mr. Girt:

We have reviewed your filing and have the following comments.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

1. Please revise to disclose whether the dismissal of Tingle and the engagement of Morrill was approved by your Board of Directors. Refer to Item 304(a)(1)(iii) of Regulation S-K.
2. You disclose in the third paragraph there were no consultations with Morrill "During the Company's two most recent fiscal years ended June 30, 2011 and 2010 and through March 31, 2012". Amend your filing to refer, if true, to the two fiscal years ended June 30, 2011 and 2010 through the date of engagement of Morrill. Refer to Item 304(a)(2) of Regulation S-K.
3. We note your June 30, 2012 Form 10-K is past due. Therefore, please note the Company is not considered a "timely" filer and is not eligible to use Form S-3 until a sufficient history of making timely filings is established. For specific consideration of this matter, please contact Corporation Finance's Office of Chief Counsel.
4. To the extent that you make changes to the Form 8-K to comply with our comments, please obtain and file an updated Exhibit 16 letter from the former accountants stating whether the accountants agree with the statements made in your revised Form 8-K.

Mr. Mariusz Girt
Delaine Corporation
November 14, 2012
Page 2

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

You may contact me at (202) 551-3743 if you have questions regarding these comments.

Sincerely,

/s/ Jenn Do

Jenn Do
Staff Accountant