



DIVISION OF  
CORPORATION FINANCE

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

November 28, 2011

Via E-mail

Liang Wei Wang

President

Advento, Inc.

8 Jiang gang Qu, Ste 402

Hangzhou, China 310000

**Re: Advento, Inc.  
Amendment No. 5 to Registration Statement on Form S-1  
Filed November 16, 2011  
File No. 333-174607**

Dear Mr. Wang:

We have reviewed your registration statement and have the following comments.

Description of Business, page 19

Contract with "Galeon" Co. Ltd, page 22

1. We note your response to comment one of our letter dated November 4, 2011. However, we are unable to locate some of the disclosure you state that you have added. Please disclose, if true, that Galeon is not obligated to purchase anything under its contract with you.

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 Act of 1933 and all applicable Securities 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.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

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- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness 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 Tracey McKoy, Staff Accountant, at (202) 551-3772 or Alfred Pavot, Staff Accountant, at (202) 551-3738 if you have questions regarding comments on the financial statements and related matters. Please contact Jessica Dickerson, Staff Attorney, at (202) 551-3749 or Craig Slivka, Special Counsel, at (202) 551-3729 with any other questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long  
Assistant Director

cc: Via E-mail  
David M. Loev  
The Loev Law Firm, PC