



DIVISION OF  
CORPORATION FINANCE

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

Mr. Hong Li  
Chief Executive Officer  
Telestone Technologies Corporation  
Floor 6  
Saïou Plaza  
No. 5 Haiying Road  
Fengtai Technology Park  
Beijing, China 100070

August 10, 2009

**Re:           Telestone Technologies Corporation**  
**Item 4.01 Form 8-K**  
**Filed July 13, 2009, as amended August 7, 2009**  
**File No. 1-32503**

Dear Mr. Li:

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

Sincerely,

Michael Henderson  
Staff Accountant