



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 24, 2010

Mr. Han Daqing
Chairman and Chief Executive Officer
Telestone Technologies Corporation
Floor 6, Saiou Plaza
No. 5 Haiying Road, Fengtai Technology Park
Beijing, China 100070

Re: Telestone Technologies Corporation
Form 10-K for fiscal year ended December 31, 2009
Filed March 31, 2010
File No. 001-32503

Dear Mr. Daqing:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: Mr. Liang Shih, Esq.
Cadwalader, Wickersham & Taft LLP
Via Facsimile: 86 10 6599 7300