

Mail Stop 3561

January 6, 2010

Daniel Dorman
President
Sandston Corporation
40950 Woodward Avenue
Suite 304
Bloomfield Hills, MI 48304

**Re: Sandston Corporation
Form 10-K for Fiscal Year Ended
December 31, 2008
Filed March 27, 2009
File No. 001-15481**

Dear Mr. Dorman:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services