



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2010

Jan Telander  
Progreen Properties, Inc.  
380 North Old Woodward Avenue  
Suite 226  
Birmingham, MI 48009

**Re: Progreen Properties, Inc.  
Form 8-K, Item 4.01/A  
Filed September 3, 2010  
File No. 000-25429**

Dear Mr. Telander:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Yolanda Crittendon  
Staff Accountant