



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

October 31, 2016

Via E-mail

Jan Telander
Chief Executive Officer
Progreen US, Inc.
380 North Old Woodward Ave., Suite 226
Birmingham, Michigan 48009

**Re: Progreen US, Inc.
Revised Preliminary Proxy Statement on Schedule 14C
Filed October 17, 2016
File No. 000-25429**

Dear Mr. Telander:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sandra B. Hunter

Sandra B. Hunter
Staff Attorney
Office of Real Estate and
Commodities

cc: Michael Paige, Esq.
Via E-mail