



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

March 29, 2010

By U.S. Mail and Facsimile

Ms. Hui Peng Cheng
President and Chief Executive Officer
Sunnyside Acres Mobile Estates
P.O. Box 031-088, Shennan Zhong Road,
Shenzhen City, P.R. China 518031

Re: Sunnyside Acres Mobile Estates
Form 10-K for the Fiscal Year Ended December 31, 2008
File April 15, 2009
File No. 000-52224

Dear Ms. Cheng:

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

Sincerely,

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

cc: Vincent J. McGill, Esq.
Via facsimile (212) 779-9928