

Mail Stop 4561

June 3, 2010

Teck Fong Kong  
President, Director CEO  
CN Dragon Corporation  
8/F Paul Y Centre  
51 Hung To Road  
Kwun Tong, Kowloon, Hong Kong

**Re: CN Dragon Corporation  
Form 8-K Filed May 21, 2010  
File No. 000-53771**

Dear Teck Fong Kong:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Jaime G. John  
Staff Accountant