



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4561

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

Via Mail and Facsimile to (647) 436-2050

April 21, 2010

Caroline Rechia, CEO  
Portaltochina.com, Inc.  
2325 Hurontario Street, Suite 204  
Mississauga, Ontario L5A 4K4

**Re:   Portaltochina.com, Inc.**  
**Revised Preliminary Information Statement on Schedule 14C**  
**Filed April 21, 2010**  
**File No. 000-52239**

Dear Ms. Rechia:

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

Sincerely,

Maryse Mills-Apenteng  
Special Counsel