



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