



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

December 6, 2010

Mr. Chak Shing Tsoi, Chief Executive Officer
Jinhao Motor Company
Dawang Industrial Park
Hi-Tech Exploit Area
Zhaoqing City, Guangdong People's Republic of China 526238

Re: Jinhao Motor Company
Item 4.01 Form 8-K
Filed November 16, 2010
File No. 000-52482

Dear Mr. Tsoi:

We have completed our review of your Item 4.01 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Heather Clark
Staff Accountant