



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