

Mail Stop 3561

July 3, 2008

Mr. Jing Jing Long  
Principal Executive Officer  
Tank Sports, Inc.  
10925 Schmidt Road  
El Monte, California 91733

**Re: Tank Sports, Inc.  
Item 4.01 Form 8-K  
Filed June 26, 2008  
File No. 333-129910**

Dear Mr. Long:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant