

Mail Stop 3561

November 14, 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 October 6, 2008
File No. 000-51946**

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