



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 12, 2009

Mr. Min Zhao  
Chief Executive Officer  
Green Planet Bioengineering Co., Limited  
18851 NE 29<sup>th</sup> Avenue, Suite 700  
Aventura, Florida 33180

**Re: Green Planet Bioengineering Co., Limited**  
**Item 4.01 Form 8-K**  
**Filed January 7, 2009**  
**File No. 000-52622**

Dear Mr. Zhao:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz  
Staff Accountant  
Office of Beverages, Apparel and  
Healthcare Services