



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2011

Min Zhao  
Chief Executive Officer  
Green Planet Bioengineering Co. Ltd.  
19950 West Country Club Drive, Suite 100  
Aventura, FL 33180

**Re: Green Planet Bioengineering Co. Ltd.  
Amendment No. 1 to Preliminary Information Statement on Schedule 14C  
Filed February 25, 2011  
File No. 000-52622**

Dear Mr. Zhao:

We have reviewed your amended filing and response letter each filed on February 25, 2011, and have limited our review of your filing to the issue we have addressed in our comment.

Please respond to this letter by revising your filing and providing the requested information. Where you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing any revisions to your filing and the information you provide in response to this comment, we may have additional comments.

General

1. As required by Item 14(c)(1) of Schedule 14A, please expand your disclosure to provide the information about the registrant as required by Part B of Form S-4, including historical financial statements for the latest two fiscal years.

You may contact Karen Ubell at 202-551-3873, Jennifer Riegel at 202-551-3575 or me at 202-551-3715 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Jerold N. Siegan, Esq.  
Arnstein & Lehr LLP  
120S Riverside Plaza, 12<sup>th</sup> Floor  
Chicago, IL 60606