



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2011

Via E-mail

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

**Re: Green Planet Bioengineering Co. Limited**  
**Item 4.01 Form 8-K**  
**Filed November 22, 2011**  
**File No. 000-52622**  
**Item 4.01 Form 8-K/A**  
**Filed December 2, 2011**

Dear Mr. Zhao:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief