



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2012

President 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 April 23, 2012**  
**File No. 000-52622**

Dear Mr. Weingarten:

We have reviewed your filing and have the following comment.

Please respond to this letter within five business days by providing the requested information and amending your filing or by advising us when you will provide the requested response. If you do not believe our comment apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. Please furnish us a letter on EDGAR under the form type label CORRESP that keys your response to our comment.

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

Item 4.01 Changes in Registrant's Certifying Accountant.

1. The language of the letter filed with your Form 8-K as Exhibit 16 does not appear to be appropriate. Please amend your filing to include, as Exhibit 16, an updated letter from your former accountant, BDO China Dahua CPA Co., Ltd that clarifies whether your former accountant agrees with the statements made by you in your amended Item 4.01 form 8-K. Refer to Item 304 of Regulation S-K. Please ensure that your former accountants date their letter.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

Mr. Jordan Weingarten  
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- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

If you have any questions, please call Ibolya Ignat, Staff Accountant at (202) 551-3656.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief