



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

DIVISION OF  
CORPORATION FINANCE

July 20, 2010

Jing Yan  
Chief Financial Officer  
Winland Online Shipping Holdings Corporation  
RM 703, Bonham Trade Center  
50 Bonham Strand  
Sheung Wan, Hong Kong, China

**Re: Winland Online Shipping Holdings Corporation**  
**Form 10-K: For the Fiscal Year Ended December 31, 2009**  
**File No. 001-34255**  
**Filed March 26, 2010**

Dear Ms. Jing:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief