



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

October 12, 2010

Daulat Nijjar  
President  
Coastline Corporate Services, Inc.  
701 N. Green Valley Parkway, Suite 200  
Henderson, NV 89074

**Re: Coastline Corporate Services, Inc.**  
**Preliminary Revised Information Statement on Schedule 14C**  
**Filed October 4, 2010**  
**File No. 000-53630**

Dear Mr. Nijjar:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng  
Special Counsel