



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2021

Lei Cao  
Chief Executive Officer  
Sino-Global Shipping America, Ltd.  
1044 Northern Boulevard, Suite 305  
Roslyn, NY 11576-1514

**Re: Sino-Global Shipping America, Ltd.  
Registration Statement on Form S-1  
Filed January 25, 2021  
File No. 333-252398**

Dear Mr. Cao:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Anthony W. Basch