



DIVISION OF
CORPORATION FINANCE

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

September 17, 2010

By U.S. Mail and facsimile to (212) 930-9725

Anson Yiu Ming Fong
Sino Green Land Corporation
c/o Asher S. Levitsky P.C.
Sichenzia Ross Friedman Ference LLP
61 Broadway 32nd Floor
New York, New York 10006

Re: Sino Green Land Corporation
Item 4.02 Form 8-K/A
Filed September 8, 2010
File No. 0-53208

Dear Mr. Fong:

We have completed our review of your Forms 8-K and 8-K/A and have no further comments at this time.

Sincerely,

Robert Babula
Staff Accountant

cc: Asher S. Levitsky
Sichenzia Ross Friedman Ference LLP
Via Facsimile (212) 930-9725