



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 8, 2017

Via E-mail

Aurora Fiorin  
President  
Soldino Group Corp  
Via Busco, 4, Spresiano, Treviso  
31027 Italy

**Re: Soldino Group Corp  
Amendment No. 4 to Registration Statement on Form S-1  
Filed August 31, 2017  
File No. 333-218733**

Dear Ms. Fiorin:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 24, 2017 letter.

General

1. We note your response to comment 1. Please update the disclosure throughout the registration statement to include the nearest practicable date. For example, the disclosure still states on page 6 that the shares outstanding prior to the offering is as of February 21, 2017.
2. We reissue prior comment 3 in part. We continue to note the risk factor on page 9 that continues to reflect the company's ability to change the use of proceeds. The company may reserve the right to change the use of proceeds, provided that the reservation is due to certain contingencies that are discussed specifically and the alternatives to the use in that event are indicated. See Instruction 7 to Item 504 of Regulation S-K. You have not

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discussed specifically the contingencies and alternatives to the use. Please revise to provide the specific contingencies where the use of proceeds would change and the alternatives to the use in that event, or remove the references.

You may contact Suying Li at (202) 551-3335 or Angela Lumley at (202) 551-3398 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald E. Alper at (202) 551-3329 or Pam Howell at (202) 551-3357 with any other questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Mining

cc: Benjamin L. Bunker, Esq.  
The Bunker Law Group, PLLC