

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

DIVISION OF CORPORATION FINANCE

September 27, 2019

Yanming Liu Chief Executive Officer Greenland Acquisition Corporation Suite 906, Tower W1, Oriental Plaza, No. 1 East Chang'an Street Dongcheng District Beijing, People's Republic of China

> Re: Greenland Acquisition Corporation Preliminary Proxy Statement on Schedule 14A Filed July 12, 2019 File No. 1-38605

Dear Mr. Liu:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction