

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

Office of

Construction

Corporation Finance

Manufacturing and