

June 3, 2021

Jing Jin
Chief Executive Officer
Greenland Technologies Holding Corporation
50 Millstone Road, Building 400 Suite 130
East Windsor, NJ 08512

Technologies Holding Corporation

Statement on Form S-3

Re: Greenland

Registration

Filed May 26, 2021
File No. 333-256509

Dear Mr. Jin:

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

Please refer to Rule 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 Alexandra Barone, Staff Attorney, at (202) 551-8816 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Ying Li