



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 11, 2009

Mr. Robert H. Nelson
Chief Financial Officer
Greystone Logistics, Inc.
1613 East 15th Street
Tulsa, Oklahoma 74120

RE: **Greystone Logistics, Inc.**
Form 10-KBS for the fiscal year ended May 31, 2008
Filed September 15, 2008
Form 10-Q for the Quarter Ended November 30, 2008
Filed January 14, 2009
File No. 0-26311

Dear Mr. Nelson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela J. Crane
Accounting Branch Chief