



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 31, 2008

Mr. Rong Yu
Chief Financial Officer
China Greentech Corporation Limited
15th Floor, Block A, Guoren Building
Keji Central 3rd Road
Hi-Tech Park, Nanshan District
Shenzhen 518057, People's Republic of China

**Re: China Greentech Corporation Limited
Form 20-F for the Fiscal Year Ended December 31, 2007
Filed July 15, 2008
File No. 0-51839**

Dear Mr. Yu:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spigel
Assistant Director