



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 4, 2009

Mr. Anthony J. Cataldo
Chief Executive Officer
Green St. Energy, Inc.
123 Green St.
Tehachapi, CA 93561

RE: **Green St. Energy, Inc.**
Form 8-K dated May 19, 2009
Filed May 20, 2009
File No. 0-19944

Dear Mr. Cataldo:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant