



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

DIVISION OF  
CORPORATION FINANCE

March 10, 2011

*Via U.S. Mail and Facsimile to (518) 943-4431*

Michelle Plummer  
Chief Financial Officer  
Greene County Bancorp  
302 Main Street  
Catskill, NY 12414

**Re: Greene County Bancorp  
Form 10-K for Fiscal Year Ended June 30, 2010  
Filed September 27, 2010  
Form 10-Q for Fiscal Quarter Ended December 31, 2010  
Filed February 14, 2011  
File No. 0-25165**

Dear Ms. Plummer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brittany Ebbertt  
Staff Accountant