



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

March 30, 2011

Via E-mail

Mr. Zhonghao Su  
Chief Executive Officer  
China Green Material Technologies, Inc.  
27F (Changqing Building), 172 Zhongshan Road  
Harbin City, China 150040

**Re: China Green Material Technologies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed April 12, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed August 16, 2010**  
**Form 10-Q/A for Fiscal Quarter Ended June 30, 2010**  
**Filed March 23, 2011**  
**Form 10-Q for Fiscal Quarter Ended September 30, 2010**  
**Filed November 9, 2010**  
**Form 10-Q/A for Fiscal Quarter Ended September 30, 2010**  
**Filed March 23, 2011**  
**File No. 001-15683**

Dear Mr. Su:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Branch Chief