



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 12, 2009

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

**Re: Greystone Logistics, Inc.**  
**Item 4.01 Form 8-K filed January 13, 2009**  
**File No. 000-26331**

Dear Mr. Nelson:

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

Sincerely,

Angela J. Crane  
Accounting Branch Chief