



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

June 13, 2007

via U.S. mail and facsimile

Mr. James E. Hines
Chief Financial Officer
EarthBlock Technologies, Inc.
2637 Erie Avenue, Suite 207
Cincinnati, OH 45208

**RE: EarthBlock Technologies, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 16, 2007
Form 10-KSB/A for the Fiscal Year Ended December 31, 2006
Filed May 9, 2007
Form 10-QSB for the Quarterly Period Ended March 31, 2007
Filed May 14, 2007
Form 10-QSB/A#1 for the Quarterly Period Ended March 31, 2007
Filed June 8, 2007
Form 10-QSB/A#2 for the Quarterly Period Ended March 31, 2007
Filed June 12, 2007
File No. 000-31935**

Dear Mr. Hines:

We have completed our review of these filings and have no further comments at this time.

If you have any further questions regarding our review of your filing, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Tracey Houser, Staff Accountant, at (202) 551-3736, or to the undersigned at (202) 551-3355.

Sincerely,

Terence O'Brien
Accounting Branch Chief