



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

Mail Stop 3030

April 28, 2010

Via U.S. Mail

Mr. Chien Chih Liu  
Chief Executive Officer  
Rotoblock Corporation  
300 B Street  
Santa Rosa, CA 95401

**Re: Rotoblock Corporation**  
**Form 10-K for the fiscal year ended April 30, 2009**  
**Filed August 13, 2009**  
**File No. 0-51428**

Dear Mr. Liu:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief