



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

May 19, 2011

Mr. Randy Hayward  
Chief Financial Officer  
Global Green Matrix Corporation  
943 Canso Drive  
Gabriola, BC V0R 1X2

**RE: Global Green Matrix Corporation  
Forms 20-F & 20-F/A for the Year Ended December 31, 2009  
File No. 0-51180**

Dear Mr. Hayward:

We issued comments to you on the above captioned filing on May 4, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you will submit a supplemental response on EDGAR by June 3, 2011 addressing these outstanding comments.

If you do not respond to the outstanding comments by June 3, 2011, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosures. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://sec.gov/news/press/2005-72.htm>.

Please contact Ernest Greene, Staff Accountant, at (202) 551-3733, or in his absence, Lisa Etheredge, Staff Accountant, at (202) 551-3424, if you have any questions.

Sincerely,

Rufus Decker  
Accounting Branch Chief