



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 31, 2008

Mr. Rong Yu  
Chief Financial Officer  
China Greentech Corporation Limited  
15<sup>th</sup> Floor, Block A, Guoren Building  
Keji Central 3<sup>rd</sup> Road  
Hi-Tech Park, Nanshan District  
Shenzhen 518057, People's Republic of China

**Re: China Greentech Corporation Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed July 15, 2008**  
**File No. 0-51839**

Dear Mr. Yu:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spigel  
Assistant Director