



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

June 3, 2010

Kenneth Lee  
Principal Financial Officer  
Carbon Green, Inc.  
Vysoka 26  
Bratislava 2B 81106  
Slovak Republic

**Re: Carbon Green, Inc.  
Item 4.02 Form 8-K  
Filed May 25, 2010  
File No. 000-52874**

Dear Mr. Lee:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

David Walz  
Staff Accountant

cc: Mike Shannon, Esq.  
Jensen Lunny Macinnes Law Corp.  
Via facsimile: (604) 684-0916