



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2010

**via U.S. mail and facsimile**

Mr. Ye Xin Zhang, Chief Executive Officer  
China Green Creative, Inc.  
24<sup>th</sup> Floor, Unit 03, Great China International Exchange Square  
No. 1 Fuhua Rd. Futian District, Shenzhen,  
Guangdong Province, China 518034

**RE: China Green Creative, Inc.  
Form 8-K Item 4.01  
Filed April 9, 2010  
Form 8-K/A Item 4.01  
Filed May 5, 2010  
File No. 333-147084**

Dear Mr. Ye:

We have completed our review of your filing and amendment and have no further comments at this time.

Sincerely,

Jenn Do  
Staff Accountant