



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

DIVISION OF  
CORPORATION FINANCE

February 10, 2015

Via Email

Ms. Chu Li An, Chief Executive Officer  
AJ Greentech Holdings, LTD  
136-20 38<sup>th</sup> Ave Unit 3G  
Flushing, NY 11354

**Re: AJ Greentech Holdings, LTD  
Form 10-K for the year ended December 31, 2013  
Filed April 14, 2014  
File No. 0-53737**

Dear Ms. An:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Cash

John Cash  
Branch Chief

Cc: Jenny Kan, Company Representative