



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4631

July 31, 2009

**Via U.S. mail and facsimile**

Mr. William Tay  
President  
Greenrock Ventures, Inc.  
P.O. Box 42198  
Philadelphia, PA 19101

**Re: Greenrock Ventures, Inc.  
Form 10-12G/A filed July 15, 2009  
File No. 000-53689**

Dear Mr. Tay:

We have completed our review of your Form 10 and have no further comments at this time.

If you have any further questions regarding our review of your filings, please contact Hagen Ganem, Staff Attorney, at (202) 551-3330 or Brigitte Lippmann, Senior Staff Attorney, at (202) 551-3713.

Sincerely,

Pamela A. Long  
Assistant Director