



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2010

Justin Farry  
Chief Financial Officer  
GreenHouse Holdings, Inc.  
5171 Santa Fe Street, Suite I  
San Diego, CA 92109

**Re: GreenHouse Holdings, Inc.**  
**Item 4.01 Form 8-K**  
**Filed March 17, 2010**  
**Amendment No. 1 to Item 4.01 Form 8-K**  
**Filed June 7, 2010**  
**File No. 333-156611**

Dear Mr. Farry:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

William H. Thompson  
Accounting Branch Chief