



DIVISION OF
CORPORATION FINANCE

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

September 28, 2010

Richard D. Surber
Chief Executive Officer
Green Endeavors, Ltd.
59 West 100 South
Second Floor
Salt Lake City, Utah 84101

**Re: Green Endeavors, Ltd.
Form 10
Filed June 22, 2010
File No. 000-54018**

Dear Mr. Surber:

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

Sincerely,

/s/Larry Spigel
Larry Spigel
Assistant Director