



DIVISION OF  
CORPORATION FINANCE

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

April 27, 2011

Via E-mail

Robert Kepe, CEO  
RJD Green, Inc.  
1560-1 Newbury Rd #514  
Newbury Park, CA 91324

**Re: RJD Green, Inc.**  
**Amendment No. 4 to Registration Statement on Form S-1**  
**April 5, 2011**  
**File No. 333-170312**

Dear Mr. Kepe:

We have reviewed your amended filing and have the following comments. References to prior comments refer to those in our letter dated February 18, 2011.

Financial Statements

Statement of Operations, page F-3

1. Please provide us with your detailed calculation of net loss per share, including how you computed the amount used for weighted average common shares. Refer to ASC 260-10-55-2.

Statement of Operations, page F-5

2. Please revise the title of this schedule to depict it as the statements of cash flows.
3. In response to prior comment 24, we note that you appear to have restated your statements of cash flows to reflect the stock issued for \$27,500 of services. Since this is a non-cash activity, please revise to include this amount as an adjustment to reconcile net loss to net cash used in operations. In addition, revise the balance of cash at the beginning of the period from September 10, 2009 (the date of inception) to August 31, 2010, fiscal year-end.

Robert Kepe  
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You may contact Melissa Walsh, Staff Accountant, at (202) 551-3224 or Stephen Krikorian, Accounting Branch Chief, at (202) 551-3488 if you have questions regarding comments on the financial statements and related matters. If you have any other questions regarding these comments, please contact me at (202) 551-3456.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino  
Staff Attorney

cc: Via E-mail  
Jillian Ivey Sidoti, Esq.