



DIVISION OF
CORPORATION FINANCE

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

October 3, 2012

Via E-mail

Matthew Neher
Chief Executive Officer
Greentech Mining International, Inc.
1840 Gateway Drive, Suite 200
Foster City, CA 94404

**Re: Greentech Mining International, Inc.
Form 8-K
Filed September 19, 2012
File No. 000-54610**

Dear Mr. Neher:

We have limited our review of your filing to those issues we have addressed in our comment. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have further comments.

Item 5.06 Change in Shell Company Status, page 5

1. We note that your report includes the Form 8-K item number used to indicate a change in shell company status. Please provide us with your detailed analysis as to how you determined that you are no longer a "shell company" as that term is defined in Rule 12b-2 under the Exchange Act, or revise your disclosure as appropriate. In this regard, we note your disclosure in the fifth paragraph on page 38 under the caption "Plan of Operation" regarding your need to raise additional funds. Further, we note your disclosure regarding the amount of your cash on hand and assets on pages 40 and 41 under the captions, "Going Concern" and "Liquidity and Capital Resources," respectively.

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

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1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

Please contact Tom Jones at (202) 551-3602 or me at (202) 551-3617 with any questions.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso
Branch Chief

cc (via e-mail): Thomas E. Puzzo, Esq.