

May 28, 2009

VIA U.S. MAIL AND FAX (512)732-0959

Ms. Cindy Hammes
Principal Financial Officer
Green Builders, Inc.
8121 Bee Caves Rd.
Austin, TX 78746

Re: Green Builders, Inc.
File No. 001-33408
Form 10-KSB for Fiscal Year Ended
September 30, 2008
Amendment 1 to Form 10-K for the Fiscal Year Ended
September 30, 2008

Dear Ms. Hammes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin Woody
Accounting Branch Chief