



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2011

Mr. Anthony J. Cataldo  
Chief Executive Officer  
Green St. Energy, Inc.  
123 Green St.  
Tehachapi, CA 93561

RE: **Green St. Energy, Inc.**  
**Form 8-K dated January 24, 2011**  
**Filed February 15, 2011**  
**File No. 0-19944**

Dear Mr. Cataldo:

We have completed our review of your Form 8-K and related filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo  
Accounting Branch Chief