



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

December 20, 2010

Mr. Peter Margiotta, President
Green Oasis Environmental, Inc.
10745-178 Street
Edmonton, Alberta, Canada T5S 1J6

Re: Green Oasis Environmental, Inc.
Item 4.01 Form 8-K
Item 4.02 Form 8-K
Filed December 1, 2010
File No. 033-68304-02

Dear Mr. Margiotta:

We have completed our review of your Item 4.01 Form 8-K and Item 4.01 Form 8-K/A and do not, at this time, have any further comments.

Sincerely,

Heather Clark
Staff Accountant