## UNITED STATES OF AMERICA Before the SECURITIES AND EXCHANGE COMMISSION

## **FEBRUARY 10, 2005**

IN THE MATTER OF

GREENTECH USA, INC. : ORDER OF SUSPENSION : OF TRADING

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File No. 500-1

It appears to the Securities and Exchange Commission that there is a lack of current and accurate information concerning the securities of Greentech USA, Inc. ("Greentech") because of questions regarding, among other things, (i) the authenticity of the Report of Independent Certified Public Accountants included in Greentech's Form 10-KSB for the year ended December 31, 2003, filed with the Commission on April 16, 2004, including whether the audit report accompanying the financial statements was prepared and issued by the auditors identified; and (ii) the accuracy of statements made in an amended Form 10-KSB/A for the year ended December 31, 2003, filed with the Commission on October 15, 2004, including the statement that a second review of the financial statements is being performed by the company's auditors.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in securities related to Greentech.

Therefore, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in all securities, as defined in Section 3(a)(10) of the Securities Exchange Act of 1934, issued by Greentech, is suspended for the period from 9:30 a.m. EST on February 10, 2005 and terminating at 11:59 p.m. EST on February 24, 2005.

By the Commission.

Jonathan G. Katz Secretary