



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

DIVISION OF
CORPORATION FINANCE

March 10, 2011

Via U.S. Mail and Facsimile to (518) 943-4431

Michelle Plummer
Chief Financial Officer
Greene County Bancorp
302 Main Street
Catskill, NY 12414

Re: Greene County Bancorp
Form 10-K for Fiscal Year Ended June 30, 2010
Filed September 27, 2010
Form 10-Q for Fiscal Quarter Ended December 31, 2010
Filed February 14, 2011
File No. 0-25165

Dear Ms. Plummer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brittany Ebbertt
Staff Accountant