

Mail Stop 3561

September 17, 2008

Mr. Glenn A. Little  
President  
Eight Dragons Company  
211 West Wall Street  
Midland, TX 79701

**Re: Eight Dragons Company  
Form 10-KSB/A for Fiscal Year Ended  
December 31, 2007  
Filed September 16, 2008  
File No. 000-28453**

Dear Mr. Little:

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

Sincerely,

Brian K. Bhandari  
Branch Chief  
Office of Beverages, Apparel and  
Health Care Services