



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2011

Via E-mail

Chen Guijun  
Chief Financial Officer  
GC China Turbine Corporation  
Guoce Sci & Tech. Industrial Park, 1Guoce Rd  
Miaoshan Economic Development Zone  
Jiangxia District, Wuhan, 430223  
People's Republic of China

c/o Mark C. Lee, Esquire, Greenberg Traurig LLP

**Re: GC China Turbine Corp**  
**Item 4.01 Form 8-K dated September 21, 2011**  
**Filed September 27, 2011**  
**Item 4.01 Form 8-K/A dated September 21, 2011**  
**Filed October 6, 2011**  
**Item 4.01 Form 8-K/A dated September 21, 2011**  
**Filed October 19, 2011**  
**File No. 001-33442**

Dear Chen Guijun:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey Jaramillo

Jeffrey Jaramillo  
Accounting Branch Chief