



DIVISION OF
CORPORATION FINANCE

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

December 21, 2010

Via Fax & U.S. Mail

Stetson Chung
Chief Executive Officer
203 Hankow Center
5 – 15 Hankow Road
Tsimshatsui, Kowloon, Hong Kong

**Re: Great East Bottles & Drinks (China) Holdings
Form 10-K for the year ended December 31, 2008
Filed April 23, 2009
File No. 333-139008**

Dear Mr. Chung:

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

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile
Mr. William Rosenstadt
Sanders Orteli Vaughn-Flam Rosenstadt LLP
(212) 826-9307