



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 6, 2009

Mr. John Campana
Chief Executive Officer
Maxray Optical Technology Co. Ltd.
5618 Tenth Line West, Unit 9
Mississauga, Ontario L5M 7L9
Canada

Re: Maxray Optical Technology Co. Ltd.
Item 4.01 Form 8-K/A
Filed November 6, 2009
File No. 333-147225

Dear Mr. Campana:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director