



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 25, 2009

Ms. Tian Jia  
Chief Executive Officer and Chief Financial Officer  
Great Wall Builders Ltd.  
2620 Fountainview #115B  
Houston, TX 77057

RE: **Form 8-K Item 4.01 filed November 6, 2009**  
**Form 8-K/A Item 4.01 filed November 19, 2009**  
**Form 8-K/A Item 4.01 filed November 24, 2009**  
**File #333-153182**

Dear Ms. Jia:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3866.

Sincerely,

Jeffrey Gordon  
Staff Accountant