



DIVISION OF  
CORPORATION FINANCE

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

July 22, 2011

Via Facsimile

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

**RE: Great Wall Builders Ltd.  
Form 10-K for the Fiscal Year Ended June 30, 2010  
Filed September 24, 2010  
File No. 333-153182**

Dear Ms. Tian:

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/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief