



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2013

Via E-mail

James Cassidy  
President  
Mountainwalk Acquisition Corporation  
215 Apolena Avenue  
Newport Beach, CA 92662

**Re: Mountainwalk Acquisition Corporation  
Registration Statement on Form 10  
Filed June 21, 2013  
File No. 000-54981**

Dear Mr. Cassidy:

We have completed our review of your filing. In your future filings (1) when you mention transactions in which the founders retain majority ownership of an entity's stock, please ensure that your references to "change in control" involving those entities clearly explain this retained control, and (2) when you refer to transactions in which a registrant can engage only after new rules are in effect, please ensure that your disclosure regarding the status of the rules is clear as noted in prior comment 1.

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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief

cc (via e-mail): Lee Cassidy