

Mail Stop 5546

January 29, 2008

Via U.S. Mail and Facsimile

Wu Yiting
Chief Executive Officer
Fuda Faucet Works, Inc.
Ge Jia Ba, Hua Ting, Yiyang
Jianxi, People's Republic of China 334400

**Re: Fuda Faucet Works, Inc.
Form 10-KSB for the Fiscal Year Ended May 31, 2007
Filed September 13, 2007
Form 8-K Filed December 10, 2007
Response Letter Dated January 22, 2008
File No. 0-09879**

Dear Mr. Wu:

We refer you to our comment letter dated December 27, 2007 regarding business contacts with Iran. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: John Reynolds
Assistant Director
Division of Corporation Finance

Asher S. Levitsky, PC
Sichenzia Ross Friedman Ference LLP
Fax: 212-930-9725