

Mail Stop 3720

May 30, 2007

Mr. Gao Chen
President and Chief Executive Officer
Murray United Development Corp.
633 W. 5th Street, 26th Floor
Los Angeles, CA 90071

**Re: Murray United Development Corp.
Item 4.01 Form 8-K
Filed May 29, 2007
File No. 333-19048-NY**

Dear Mr. Chen:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to the comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. You currently disclose that there have been no disagreements with your former accountant, in connection with prior audits, for the fiscal years ended July 31, 2005 and 2006, and the review for the interim period up to March 26, 2007. Please amend your filing to state, if true, that there have been no disagreements with your former accountant during these two most recent fiscal years through the interim period from the date of the last audited financial statements to May 23, 2007, the date of dismissal. See Item 304(a)(1)(iv) of Regulation S-B.

Mr. Gao Chen
Murray United Development Corp.
May 30, 2007
Page 2

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As appropriate, please amend your filing and respond to these comments, via EDGAR, within five business days or tell us when you will respond. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

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 all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call Andrew Mew, Senior Staff Accountant, at (202) 551-3377.

Sincerely,

Robert S. Littlepage, Jr.
Accounting Branch Chief