



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 12, 2010

Via U.S. Mail and Fax

Menghua Liu
Chief Executive Officer and Chairman of the Board
China Grand Resorts, Inc.
RM 905, Reignwood Center
No.8 Yong'an Dongli Jianguomen Outer Street,
Chaoyang District Beijing, 100022,
People's Republic of China

**Re: China Grand Resorts, Inc.
Item 4.01 Form 8-K/A
Filed November 10, 2010
File No. 033-33263**

Dear Mr. Menghua Liu:

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

Sincerely,

Larry Spigel
Assistant Director