

Mail Stop 3561

August 7, 2008

Fu Qiang
President
Maui General Store, Inc.
21 West 39th Street, Suite 2A
New York, New York 10018

**Re: Maui General Store, Inc.
Item 4.01 Form 8-K
Filed July 30, 2008
File No. 000-50441**

Dear Fu Qiang:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant