

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 4108/August 31, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17376

In the Matter of

EASTLAND FINANCIAL CORP.,  
GRANITE CLIFFS, INCORPORATED, and  
GREATER ASIA REALTY HOLDINGS, LTD.

ORDER TO SHOW CAUSE

On August 10, 2016, the Securities and Exchange Commission issued an order instituting proceedings (OIP) against Respondents pursuant to Section 12(j) of the Securities Exchange Act of 1934. A telephonic prehearing conference is scheduled for 3:30 p.m. EDT on September 12, 2016.

I previously found that Respondents were served with the OIP on August 15 and their answers were due by August 29, 2016. *Eastland Fin. Corp.*, Admin. Proc. Rulings Release No. 4081, 2016 SEC LEXIS 2869 (ALJ Aug. 22, 2016). To date, Respondents have not filed answers.

I ORDER that by September 12, 2016, Respondents shall SHOW CAUSE why the registrations of their securities should not be revoked by default due to their failures to file answers or otherwise defend this proceeding. Any Respondent that fails to respond to this order or attend the prehearing conference will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a)(1)-(2), .220(f), .221(f).

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James E. Grimes  
Administrative Law Judge