

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 79205 / November 1, 2016

Admin. Proc. File No. 3-17376

In the Matter of

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

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Eastland Financial Corp., Granite Cliffs, Incorporated, or Greater Asia Realty Holdings, Ltd., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Eastland Financial Corp., Granite Cliffs, Incorporated, and Greater Asia Realty Holdings, Ltd.² The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of Eastland Financial Corp., Granite Cliffs, Incorporated, and Greater Asia Realty Holdings, Ltd., are hereby revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary

¹ 17 C.F.R. § 201.360(d).

² *Eastland Fin. Corp., Granite Cliffs, Inc., and Greater Asia Realty Holdings, Ltd.*, Initial Decision Release No. 1057 (Sept. 14, 2016), 114 SEC Docket 20, 2016 WL 4772004. The Central Index Key numbers are: 823557 for Eastland Financial Corp.; 1101363 for Granite Cliffs, Incorporated; and 1388158 for Greater Asia Realty Holdings, Ltd.