

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

August 30, 2021

In the Matter of

GRAND PERFECTA, INC.,

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of GRAND PERFECTA, INC. (“GPIW¹”) (CIK No. 1550053), a defaulted Nevada corporation located in Guangdong, China with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended October 31, 2019. On April 21, 2021, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to GPIW requesting compliance with its periodic filing requirements, but GPIW did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of July 27, 2021, the common stock of GPIW was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had six market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

¹ The short form of each issuer’s name is also its stock symbol.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on August 31, 2021, through 11:59 p.m. EDT on September 14, 2021.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.

Vanessa A. Countryman
Secretary