



DIVISION OF
CORPORATION FINANCE

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

July 13, 2015

Shuya Watanabe
Chief Executive Officer
Grand Perfecta, Inc.
21st Floor, South Tower, New Pier Takeshiba
1-16-1, Kaigan, Minato-Ku
Tokyo, Japan 105-0022

Re: Grand Perfecta, Inc.
10-12G
Filed April 15, 2015
File No. 000-55423

Dear Mr. Watanabe:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ J. Nolan McWilliams

J. Nolan McWilliams
Attorney-Advisor

cc: Mark E. Lehman
Parsons Behle & Latimer