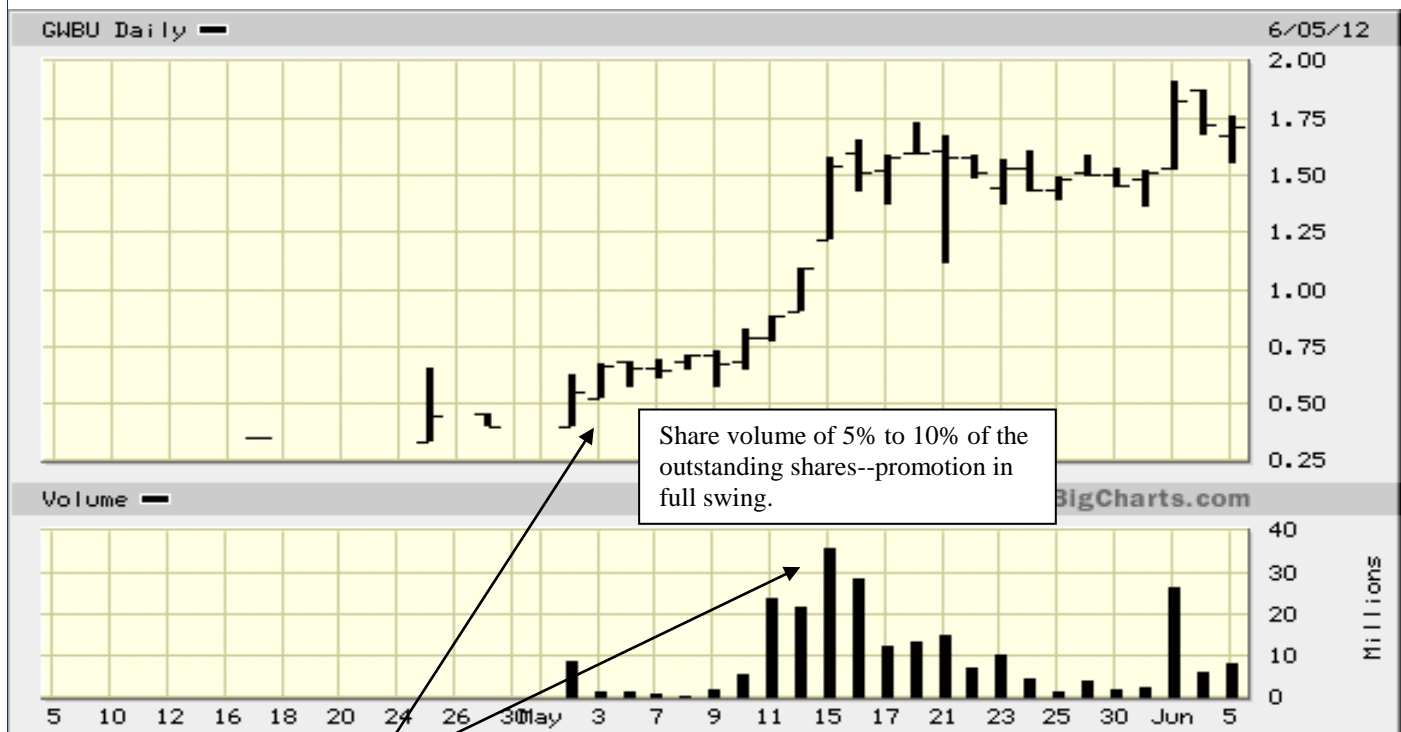


## CASE STUDY- Pump and Dump: GWBU

**Current Stock Price: 360 million outstanding shares at \$1.75 = \$630 market cap. Tangible Net Worth (\$70,500). More than 1/2 billion for negative net worth. No revenues. Mr. Daniele Brazzi is both the CEO and CFO. Located in Baloney, Italy.**

Now GWBU is in the early stages of a Pump. Ultimate Value—IMHO--within 22 months \$0.00—where the stock will find excellent “technical” support.

Your Editor at [www.csinvesting.wordpress.com](http://www.csinvesting.wordpress.com) highlighted a few points. You can skim the PR and go straight to the financial statements and see for yourself. The Horror.



Press Releases begin in May. Examples below:

**Dear valued subscribers,**

**GWBU** just announced a major transaction this morning. According to the release, **GWBU** is finalizing a contract that could be **worth over \$120M**.

The last time **GWBU** announced major distribution agreements, the stock jumped over 50%! With this news, we believe **GWBU** could start another huge rally again!

"The company is **finalizing** a contract for international distribution with Coopsette Soc Coop ("Coopsette") for the sale and distribution of Start FEED units.

## CASE STUDY- Pump and Dump: GWBU

The three (3) year agreement calls for a minimum purchase of EUR40,000,000 in Start Fuel Efficiency and Emission Device (FEED) units in the first year, with the requirement to increase the minimum purchase by 10% per annum in successive years."

**If executed, we believe GWBU could be worth \$8.00 to \$10.00 per shares based on this potential stream of revenue!**

To read the full news follow this link:

<http://finance.yahoo.com/news/great-wall-builders-gwbu-finalizing-125900002.html>

We expect nothing less than huge gains for GWBU, and if it follows the same market patterns as similar picks, **it could soon reach a 10\$ trading price**, which sounds **like an early retirement to** those of you who got on board early on! *(Always have a sense of urgency or else you will MISS OUT \$\$\$)*

Insiderslab INC | Longatan 60A. SE214 49 | Malmo, Longatan POB 3839, Sweden (NOTE: FOREIGN ADDRESS)

June 4 News Release:

BOLOGNA, ITALY--(Marketwire - June 5, 2012) - Great Wall Builders, Ltd. ([GWBU - News](#)) is pleased to report that The Company is finalizing a contract for international distribution with Coopsette Soc Coop ("Coopsette") for the sale and distribution of Start FEED units.

The contract encompasses an agreement that would see Coopsette distribute the proprietary Start devices throughout their distribution network in African markets.

The three (3) year agreement calls for a minimum purchase of EUR40,000,000 in Start Fuel Efficiency and Emission Device (FEED) units in the first year, with the requirement to increase the minimum purchase by 10% per annum in successive years.

"The contract with Coopsette is in final negotiations and we are waiting for bank financing with BNL-Gruppo BNP Paribas, which is pending and we fully expect should be closed by next week. This is a very significant market opportunity for us", stated GWBU President and CEO Mr. Daniele Brazzi, "and we are very excited to be working with the Coopsette family. We look forward to reporting to our valued shareholders upon receipt of the final documentations and filing an 8K public disclosure with the Securities and Exchange Commission."

About Coopsette Soc Coop

Coopsette is involved in large public infrastructure projects, mainly in the rail markets, highway and sea, both as a general contractor as the owner of project financing. The story of Coopsette has its roots in the early twentieth century, when the territory of Reggio Emilia developed the first production cooperatives and labor, who worked in the construction industry. Founded in 1977, thanks to the unification of important cooperatives, Coopsette today is a company that remains in the field of building its core business - promotion of large projects of urban transformation, the establishment of infrastructure concession or contract, as well as the management of important manufacturing activities are now being experienced by Coopsette with the same with the same commitment and passion of a century ago. Coopsette operates mainly in the construction of large infrastructure projects, both in concession contracts, and projects of urban transformation. For more information, please visit <http://www.coopsette.it/>. *(Affinity with a legitimate? business)*

## CASE STUDY- Pump and Dump: GWBU

About The Start Fuel Efficiency and Emissions Device (FEED)

The Start Fuel Efficiency and Emissions Device (FEED) is a patent-pending, fuel-conditioning technology that reduces fuel consumption and polluting emissions, while increasing engine horsepower. ***The “Technology” even comes in a “BLACKBOX.”*** ©

Start's patent-pending technology discharges a high-voltage electric current at a specified frequency and wavelength into fuel at ambient temperatures prior to its entry into the engine. Using a patent-pending, this high-voltage electric current breaks long-chain hydrocarbon molecules into shorter, lighter more volatile molecules.

This process is known as "cracking" in the petroleum refinery industry, where it is used to convert feedstock oil into gasoline, diesel and other products, including butanes, propane, propylene, ethane and methane.

When conventional gas and diesel fuels are reconditioned by the Start FEED unit, they become more flammable and burn more completely in the combustion chamber.

About Great Wall Builders, Ltd.

Great Wall Builders, Ltd. (operating as "**Start Technologies Europe I.G.**" or "Start Technologies") owns the exclusive manufacturing and distribution rights to the Start Fuel Efficiency and Emission Device (FEED), an aftermarket device for internal combustion engines that enhances performance by causing fuel to combust more efficiently and completely. **The technology uses a high-voltage electric current to break long-chain hydrocarbon molecules into shorter, lighter more volatile molecules. The patent-pending device produces a number of important benefits, including; lower emissions; reduced fuel consumption; and improved engine performance.** The technology can be applied to a variety of different types of engines, both diesel and gasoline powered, heavy equipment as well as consumer vehicles. For more information, visit [www.StartTechnologiesCorp.com](http://www.StartTechnologiesCorp.com).

June 4:

HONG KONG--(Marketwire -**06/05/12**)- Today, [www.BollingerReport.com](http://www.BollingerReport.com) (*Scamming and Spamming company*) introduced featured coverage of Great Wall Builders Ltd ([GWBU](#)) and General Motors Company ([GM](#)). Full research reports are available to readers at: [www.BollingerReport.com/index.php?sm1=GWBU&sm2=GM](http://www.BollingerReport.com/index.php?sm1=GWBU&sm2=GM).

With markets in correction mode, investors are looking to quantify an accurate model, weighing positives and negatives of the months ahead. Upcoming negative pressures include China's slowdown, the European recession, the end of the Fed's Operation Twist stimulus program, continued geopolitical risks, election uncertainty, and potential 2013 budget bombshell of tax hikes and spending cuts. Meanwhile, positive offsets are driven by central banks (particularly China) cutting rather than hiking rates, deceleration in fuel and food prices, increase in consumer sentiment and resulting retail sales, signs of improvement in housing sales and new strength in auto production schedules.

## CASE STUDY- Pump and Dump: GWBU

Despite the current situation, our team continues to identify high momentum situations with growth potential -- there remains strong opportunity within careful discretion.

Bollinger Report screened and **selected Great Wall Builders Ltd for its current position within the industry.** Great Wall Builders Ltd. is a development-stage company. The Company focuses on providing **homes with solar integrated system in Texas.** (*REALLY!*) The Company focuses on designing and selling homes, and offer other solar integrated system, such as solar roof tiles, solar hot water heaters and solar photovoltaic systems. A copy of this report featuring Great Wall Builders Ltd ([GWBU](#)) is available at: [www.BollingerReport.com/index.php?sm1=GWBU](http://www.BollingerReport.com/index.php?sm1=GWBU).

Bollinger Report is featuring **General Motors Company** for its changing role within the consumer goods industry. General Motors Company (GM) designs, builds and sells cars, trucks and automobile parts worldwide. The Company also provides automotive financing services through General Motors Financial Company, Inc. (GM Financial). It operates in four automotive segments: GM North America (GMNA), GM Europe (GME), GM International Operations (GMIO) and GM South America (GMSA). To download researches and analysis on General Motors Company ([GM](#)) we welcome investors to visit: [www.BollingerReport.com/index.php?sm2=GM](http://www.BollingerReport.com/index.php?sm2=GM).

About Bollinger Report

**Bollinger Report has come to be known among its peers as a trusted source of information for both investors and technical traders.** Our online content is continually updated, bringing fresh new researches and analyses to the investment community. John Bollinger and BollingerBands.com are not affiliated with BollingerReport.com and do not endorse the service or any of the recommendations made by the service.

Contact:

Martin Schwartz (*I guess Marty doesn't realize that GWBU is no longer selling solar system in Texas.*)

[Email Contact](#)

[www.BollingerReport.com](http://www.BollingerReport.com)

### 1 Why Invest in Start Technologies Europe I.G. (GWBU)?

**.A History shows that early investment in successful innovation companies is a path to enormous financial rewards.**

**Imagine if you had been among the first investors in Microsoft, Apple, Amazon or Google.**

**Start Technologies Europe I.G.,** publicly trading under the ticker symbol (**GWBU**), is an innovation pioneer in an emerging technology sector that addresses two of society's most pressing concerns: energy efficiency and air quality.

**.2 Here is your chance to take an early position in a ground-breaking technology that is being made available to the public for the first time.**

### **.2 Product Highlights**

# CASE STUDY- Pump and Dump: GWBU

**Start** significantly reduces emissions and increases fuel economy in closed combustion engines.

## .1 How it works:

Start discharges a high-voltage electric current into liquid gas or diesel at ambient temperature as it flows through the engine fuel line prior to entering the engine combustion chamber.

The electric current, applied at a proprietary frequency and wavelength, cracks the longer-chain hydrocarbon molecules into shorter, lighter more volatile molecules, which burn more readily and completely in the combustion chamber.

Combustion efficiency increases in shorter-chain hydrocarbon molecules because more of the molecule's surface is exposed to oxygen, which is necessary for combustion to occur.

And the more completely fuel combusts, the lower the emission output and the better the gas mileage.

Start also removes carbon deposits, a key barrier to complete fuel combustion and one that is endemic to older-model engines.

### Applications Include:

Automobiles	Trains
Trucks	Marine vessels
Buses	Military vehicles
Tractors	Jet turbines
Heavy Equipment	Power generators

## .3 Market Opportunity

The market for our technology is nothing short of vast. In the United States alone, there are 250 million registered passenger vehicles. Internationally, the number exceeds 800 million, and with China and India quickly adopting the personal motor vehicle as their preferred mode of transport, the market will only grow larger.

## .4 Strategy for Growth

Start Technologies Europe I.G. is moving aggressively to transition from a research and development posture to full-scale production and distribution. Currently, we are focused on developing branding and marketing, building external business alliances and establishing sales channels. Our initial growth efforts are concentrated on bulk sales to fleet owners in government and the military as well as the trucking and busing sectors.

At Start Technologies Europe I.G., we value our shareholders. The innovative technology we have the privilege of owning and nurturing has the potential to generate massive investor profits. We are working hard to build an organization that will provide shareholders with the greatest possible value in both the short term and far into the future.

## .5 Market Drivers and Investment Context

Energy is a critical component of our competitiveness, quality of life and national security. Demand is growing

## CASE STUDY- Pump and Dump: GWBU

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quickly for innovative technologies that improve energy efficiencies and have the ability to make a real difference in our consumption levels. At the same time, the use of energy in vehicular transportation pours toxins into the air and produces greenhouse gasses that harm the environment.

The internal combustion engine is a major contributor to the world's air pollution problem, particularly in areas of dense urban population. According to The World Bank, nearly 750,000 people die each year from the effects of toxic air pollutants. In the years ahead, governments around the world can be expected to implement stronger legislation governing fuel efficiency and the environment.

### **.6 What does this mean for investors?**

#### **.1 There has never been a better time to invest in clean-technology solutions than RIGHT NOW!**

Currently, the global clean-tech market is estimated at **\$284 Billion** and is **projected to grow to more than \$1.3 Trillion by 2017.**

Start Technologies Europe I.G.'s technology increases energy efficiency, reduces pollution and is applicable on a global scale.

**We invite you to invest in our company and join us in sharing our innovation with the world.**

---

From PennyStockCrew:

As our subscribers know, timing is absolutely critical when buying stocks. The stocks you buy are not as important as **WHEN** you buy. This is the straightforward philosophy that drives Penny Stock Crew in our search for the most promising and overlooked micro caps on the market today. Netflix started as a small microcap firm before it returned Huge for investors. Our team specializes in finding companies ripe for a profitable turnaround or a profitable run, and today announces five stocks to watch closely

- American Airlines (AMR)
- Agr Tools (AGRT)
- Golden Star Resources (GSS)
- **Great Wall Builders (GWBU)**
- American Liberty Pet (OREO)

Action to take click here - [www.PennyStockCrew.com](http://www.PennyStockCrew.com) Find out why thousands will sign up today!!

**These are all historically strong corporations that have suffered setbacks in this last year.** However, all are companies that have the potential for a strong rebound. Apple (AAPL) was undervalued many years ago, now it's the biggest company in the world and about to launch the iphone 5.

Action to take click here - [www.PennyStockCrew.com](http://www.PennyStockCrew.com) Our team believes in the success of our subscribers!

In addition to working to find **undervalued stocks**, Penny Stock Crew alerts subscribers to promising small cap, micro cap, and penny stock picks. These are companies which are mostly overlooked by

## CASE STUDY- Pump and Dump: GWBU

the usual mainstream Wall Street advisors, and which have enormous gain potential. Such cheap stocks are the perfect match for investors seeking credible investments which do not require a million dollar outlay to enjoy substantial rewards.

Action to take [Click Here](#) - [www.PennyStockCrew.com](http://www.PennyStockCrew.com)

We invite you to join the Penny Stock Crew, and see for yourself how so many have huge profits. There is no fee to join, and no obligation. Simply sign up for free and start receiving our exclusive alerts for a limited time.

If we had to sum up the benefit of our services in two simple words, they would be time and knowledge. We provide advanced notice, which is critical in the small-cap market, along with detailed reports. Unlike our competitors, we will only alert you to companies we believe in strongly and will not clog your inbox with useless information. The true value of our services is fully realized through a premium membership, which provides you with exclusive research in rapid fashion.

Action to take [Click Here](#) - [www.PennyStockCrew.com](http://www.PennyStockCrew.com) to begin receiving our carefully researched information on the best values in the stock market today.

Disclosure: PennyStockCrew.com is not a registered investment advisor and nothing contained in any materials should be construed as a recommendation to buy or sell securities. Investors should always conduct their own due diligence with any potential investment. Penny Stock Crew is a wholly owned entity of a financial public relations firm. Please read our report and visit our website, for complete risks and disclosures.

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**Boca Raton, FL, 33432**  
[Info@PennyStockCrew.com](mailto:Info@PennyStockCrew.com)

**Penny Pump Capital of the World!**

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**Yahoo Message Boards Light up with paid posters—or one promoter under different aliases:**

### .7 Messages

1 to 20 of about 375 Newest | < Newer | [Older](#) >

List in Topics | [List as Individual Messages](#)

[Start a New Topic](#)

Only show topics rated at least: [What's this?](#)

Topics	<a href="#">Avg Rating</a>	<a href="#">Replies</a>	<a href="#">Latest Post (ET)</a> ▾
<a href="#">Great GWBU Research - Link</a> by <a href="#">harding.samantha6...</a> [ 5-Jun-12 09:02 am]	★★★★☆	5	<a href="#">2 minutes ago</a> by <a href="#">aliciamckee50</a>
<a href="#">***GWBU Game Changing Report***</a> by <a href="#">woodard_juan</a> [ 5-Jun-12 09:29 am]	★★★★★	48	<a href="#">31 minutes ago</a> by <a href="#">max_tyler@ymail.c...</a>
<a href="#">Urgent: GWBU Traders - Dont drop the soap.. I mean Ball..</a> by <a href="#">summersnash682@ym...</a> [ 5-Jun-12 07:37 am]	★★★★★	4	<a href="#">5-Jun-12 05:13 pm</a> by <a href="#">mitch.hoffman31</a>

## CASE STUDY- Pump and Dump: GWBU

<a href="#">Look at this chart</a> by <a href="#">ghanjkd2808</a> [ 5-Jun-12 11:23 am]	★★★★★	11	<a href="#">5-Jun-12 04:58 pm</a> by <a href="#">dixon_janet479</a>
<a href="#">Substantial Improvement for Great Wall Builders Ltd. Read Now!</a> by <a href="#">jamestoby33</a> [ 5-Jun-12 01:58 pm]	★★★★☆	6	<a href="#">5-Jun-12 04:51 pm</a> by <a href="#">ronaldchristopher...</a>
<a href="#">Gwbu vs Potg rbcc safe same scam stocks</a> by <a href="#">blakajnam</a> [ 5-Jun-12 02:40 pm]	Not rated	1	<a href="#">5-Jun-12 04:04 pm</a> by <a href="#">trapeaces</a>
<a href="#">***Bollinger Report = SCAM***</a> by <a href="#">eagle.legal8@rock...</a> [ 5-Jun-12 09:14 am]	Not rated	2	<a href="#">5-Jun-12 04:03 pm</a> by <a href="#">trapeaces</a>
<a href="#">Warning ppl this email scam will burn u like rbcc Potg sefe</a> by <a href="#">blakajnam</a> [ 5-Jun-12 02:37 pm]	Not rated	1	<a href="#">5-Jun-12 04:02 pm</a> by <a href="#">trapeaces</a>
<a href="#">\$-- \$1M pre promo Report Leaked for GWBU =\$</a> by <a href="#">mjanovers</a> [ 5-Jun-12 02:59 pm]	★★★★☆	1	<a href="#">5-Jun-12 04:01 pm</a> by <a href="#">trapeaces</a>
<a href="#">GWBU Is Turning From Red To Green!</a> by <a href="#">tim.geitner24</a> [ 5-Jun-12 01:50 pm]	★★★★★	5	<a href="#">5-Jun-12 03:55 pm</a> by <a href="#">trapeaces</a>
<a href="#">How can u buy email scam stock this idiots make money from u</a> by <a href="#">blakajnam</a> [ 5-Jun-12 02:39 pm]	Not rated	0	<a href="#">5-Jun-12 02:39 pm</a> by <a href="#">blakajnam</a>
<a href="#">TODAYS PR COULD RESULT IN SEC TRADING SUSPENSION</a> by <a href="#">nyitalian59</a> [ 5-Jun-12 02:08 pm]	Not rated	1	<a href="#">5-Jun-12 02:33 pm</a> by <a href="#">moswuct</a>
<a href="#">BURNT soon to come</a> by <a href="#">samishnot</a> [ 5-Jun-12 01:52 pm]	Not rated	0	<a href="#">5-Jun-12 01:52 pm</a> by <a href="#">samishnot</a>
<a href="#">MASSIVE POS</a> by <a href="#">nyitalian59</a> [ 5-Jun-12 12:03 pm]	Not rated	0	<a href="#">5-Jun-12 01:46 pm</a> by <a href="#">ipicked9</a>
<a href="#">This has made things a whole lot easier</a> by <a href="#">watchalikesam</a> [24-May-12 01:20 pm]	★★★★☆	14	<a href="#">5-Jun-12 01:35 pm</a> by <a href="#">robertcolligan@ro...</a>
<a href="#">This could really change things</a> by <a href="#">bickfordoliver</a> [30-May-12 11:02 am]	★★★★★	1	<a href="#">5-Jun-12 12:32 pm</a> by <a href="#">meakin.matt</a>
<a href="#">GWBU Let's do this!</a> by <a href="#">eliteh4cker</a> [ 5-Jun-12 11:54 am]	Not rated	0	<a href="#">5-Jun-12 11:54 am</a> by <a href="#">eliteh4cker</a>
<a href="#">***GWBU Losses being recovered here MUST SEE***</a> by <a href="#">senordogood</a> [21-May-12 03:19 pm]	★★★★☆	14	<a href="#">5-Jun-12 11:50 am</a> by <a href="#">lovelykayla638</a>
<a href="#">***Where Awesome PennyStocks Going Take GWBU****</a> by <a href="#">haroldwaldron</a> [ 4-Jun-12 10:53 am]	★★★★★	59	<a href="#">5-Jun-12 11:24 am</a> by <a href="#">vandervort_j</a>

**Continued.....next page**



# CASE STUDY- Pump and Dump: GWBU

## Tutorial on what to watch for in a Pump and Dump Scheme

But you don't have to sign up for these lists and deal with an endless stream of spam. You can be alerted to the pump and dump by simply looking at a chart.

Below is an example of a stock that has recently been heavily promoted. There are three sections. Each contains telltale signs you will find in almost every penny stock pump...



### 1. The Setup

Up first is the classic penny stock pump setup. This is the action that happens before the promotional material is released to the public.

There are several key elements to a common promotional setup. The first is the complete absence of trading volume and price action. Most penny stock pumps come out of nowhere. If it wasn't for the promotional material, the stock would be untradeable and worthless.

You can see the evidence on a candlestick chart. Notice how the setup section

looks completely different from the pump. There are virtually no full candles and volume is nonexistent. A penny stock that mysteriously begins to attract attention after sitting idle on the open market is your biggest hint that something fishy might be going on...

## CASE STUDY- Pump and Dump: GWBU

### 2. The Pump

After those who are in-the-know load up on shares, it's time for the pump to begin. The pump is a time of pure euphoria for unsuspecting investors. They buy the stock and watch it rocket to new highs. Every dip is bought. Promoters send follow-up e-mails promising that the incredible performance is only the beginning of a never-ending run toward an obscene price target.

Almost every pump looks like the middle section of our chart. The promoted stock doubles or triples in just a few days or weeks. Trading volume explodes. The stock moves higher as newcomers fight for shares.

But the good times don't last for long...

### 3. Hope? Or the End?

Once the buying slows down, everything begins to fall apart for a promoted stock. The big pushes higher are replaced by shakeouts and flat trading days. There might be one more push from the promoters to encourage the hopeful bag holders. But unless an extended promotional campaign is in the works, this is the most dangerous time to own shares.

If you bought a promoted stock (God help you!) this third stage is the time you must sell. As for our example, the big selloff has yet to happen. But when it does, anyone left holding shares will find themselves saddled with huge losses...

GWBU is AN INEVITABLE \$0.00 like out previous case study Sunpeak Ventures (SNPKE)

1. Visit the recent financial statements. Net Value anyone?
2. How "STRONG" is the recent financial history? Ha, Ha, Ha
3. What Value would you place on this company?
4. Thoughts on "management"?

Morningstar® Document Research<sup>SM</sup>

## Form 10-Q

GREAT WALL BUILDERS LTD. - GWBU

Filed: May 21, 2012 (period: March 31, 2012)

Quarterly report with a continuing view of a company's financial position

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## CASE STUDY- Pump and Dump: GWBU

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10-Q - 10-Q

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XBRL Content

# CASE STUDY- Pump and Dump: GWBU

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U.S. SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Form 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934

For the quarterly period ended March 31, 2012

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE  
ACT OF 1934

Commission File No.333-153182

Great Wall Builders Ltd.,  
(Exact name of registrant as specified in its charter)

Texas

71-1051037

(State or other jurisdiction

(I.R.S. Employer Identification  
No.)

of incorporation or organization)

**Via Kennedy 16/a Cap 40069, Bologna, Italy**  
(Address of principal executive offices)

+43-1-230-603-635  
(Issuer's telephone number)

Indicate by checkmark whether the issuer: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Small Reporting company

Indicate by checkmark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange

# CASE STUDY- Pump and Dump: GWBU

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Act). Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).  Yes  No

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the most practicable date: 349,819,293 as of May 10, 2012.

## GREAT WALL BUILDERS Ltd.

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### PART 1: FINANCIAL STATEMENTS

Great Wall Builders Ltd.  
(A Development Stage Company)  
March 31, 2012  
(unaudited)

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# CASE STUDY- Pump and Dump: GWBU

GREAT  
WALL  
BUILD  
ERS  
LTD.

(A Development Stage Company)  
Balance Sheets  
(Expressed in U.S. dollars)

	March 31, 2012 (unaudited)	June 30, 2011
<b>ASSETS</b>		
Cash	\$ —	\$ 271
Total current assets	—	271
Property	—	37,500
Total Assets	\$ —	\$ 37,771
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 4,426	\$ —
Loan from shareholder (Note 5)	66,082	—
Due to related parties (Note 4)	—	248,057
Total Liabilities	70,508	248,057
<b>STOCKHOLDERS' DEFICIT</b>		
Preferred stock		
Authorized: 98,989,886 preferred shares with a par value of \$0.0001 per share		
Issued and outstanding: nil preferred shares	—	—
Common stock		
Authorized: 918,816,988 common shares with a par value of \$0.0001 per share		
Issued and outstanding: 360,000,000 common shares	36,002	36,002

## CASE STUDY- Pump and Dump: GWBU

Additional paid-in capital	30,298	27,498
Accumulated deficit during the development stage	(136,808)	(273,786)
<b>Total Stockholders' Deficit (OUCH!)</b>	<b>(70,508)</b>	<b>(210,286)</b>
Total Liabilities and Stockholders' Deficit	\$ -	\$ 37,771

(The accompanying notes are an integral part of these financial statements)

### GREAT WALL BUILDERS LTD.

(A Development Stage Company)

Statements of Operations

(Expressed in U.S. dollars)

(unaudited)

	For the Three Months Ended March 31,		For the Nine Months Ended March 31,		Accumulated from the Period from November 3, 2007 (Date of Inception) to March 31,
	2012	2011	2012	2011	2012
	\$	\$	\$	\$	\$
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ 61,860
Cost of revenues	-	-	-	-	-
Gross profit					
General and administrative	10,025	740	36,579	4,705	81,127
Management fees (Note 4)	-	19,545	-	58,635	291,098
Total Operating Expenses	10,025	20,285	36,579	63,340	372,225
Net Loss before Other Income (Expense)	(10,025)	(20,285)	(36,579)	(63,340)	(310,365)
Other Income (Expense)					

## CASE STUDY- Pump and Dump: GWBU

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Gain on settlement of debt (Note 4)	–	–	173,557	–	173,557
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Net income (loss)	\$ (10,025)	\$ (20,285)	\$ 136,978	\$ (63,340)	\$ (136,808)
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Net loss per share – basic and diluted	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
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Weighted average shares outstanding – basic and diluted	<b>360,000,000</b>	360,000,000	360,000,000	360,000,000	
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### GREAT WALL BUILDERS LTD.

(A Development Stage Company)  
 Statements of Cash Flows  
 (Expressed in U.S. dollars)  
 (unaudited)

	For the Nine Months Ended March 31, 2012 \$	For the Nine Months Ended March 31, 2011 \$	Accumulated from the Period from November 3, 2007 (Date of Inception) to March 31, 2012 \$
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#### Operating Activities

Net income (loss)	136,978	(63,340)	(136,808)
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Adjustments to net income (loss) relating to non-cash operating items:

Gain on settlement of debt	(173,557)	–	(173,557)
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Changes in operating assets and liabilities:

Accounts payable and accrued liabilities	7,226	63,272	7,226
Due to related parties	–	–	248,057

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Net Cash Used In Operating Activities	(29,353)	(68)	(55,082)
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Financing Activities:

## CASE STUDY- Pump and Dump: GWBU

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Proceeds from issuance of common stock	–	–	26,000
Proceeds from loans from shareholders	66,082	–	66,082
Repayment to related parties	(37,000)	–	(37,000)
<b>Net Cash Provided By Financing Activities</b>	<b>29,082</b>	<b>–</b>	<b>55,082</b>
Decrease in Cash	(271)	(68)	–
Cash – Beginning of Period	271	580	–
Cash – End of Period	–	512	–
Supplemental disclosures of non cash flow information			
Forgiveness of debt	2,800	–	–

### GREAT WALL BUILDERS LTD.

(A Development Stage Company)

Notes to Financial Statements (unaudited)

March 31, 2012

1.

#### Nature of Operations and Continuance of Business

Great Wall Builders Ltd. (the “Company”) was incorporated in the State of Texas on November 3, 2007. The Company formerly provided homes with a solar integrated system in Texas, with the plans to expand to other parts of the United States and China. **The Company has ceased those operations and is now a development stage company**, as defined by Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 915, *Development Stage Entities*. The Company’s focus is towards identifying and pursuing the development of a new business plan and direction. No assurances can be given that the Company will be successful in identifying and developing a successful business plan.

#### Going Concern

These financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. **As at March 31, 2012, the Company has a working capital deficit of \$70,508 and an accumulated deficit of \$136,808.** The continuation of the Company as a going concern is dependent upon the continued financial support from its management, and its ability to identify future investment opportunities and obtain the necessary debt or equity financing, and generating profitable operations from the Company’s future operations. These factors raise substantial doubt regarding the Company’s ability to continue as a going concern. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Management plan is to continue to pay the expenses of the Company until they can successfully enter into a business combination, merger, or acquire revenue providing assets.

2.

#### Summary of Significant Accounting Policies

## CASE STUDY- Pump and Dump: GWBU

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a)

### Basis of Presentation

The accompanying unaudited financial statements have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission (SEC) for interim financial information. Accordingly, they do not include all of the information and notes required by U.S. GAAP for complete financial statements. The accompanying unaudited financial statements include all adjustments, composed of normal recurring adjustments, considered necessary by management to fairly state our results of operations, financial position and cash flows. The operating results for interim periods are not necessarily indicative of results that may be expected for any other interim period or for the full year. These unaudited financial statements should be read in conjunction with the financial statements and notes thereto included in our Annual Report on Form 10-K for the year ended June 30, 2011 (2011 Form 10-K) as filed with the SEC.

b) Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

c) Concentration of Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash. The Company did not have cash balances in excess of the Federal Deposit Insurance Corporation limit as of March 31, 2012 and June 30, 2011.

d)

### Revenue Recognition

The Company is in the development stage and has yet to realize revenues for the nine months ended March 31, 2012 and 2011. The Company plans to recognize revenue from the sales of its products or services in accordance with ASC 605, "Revenue Recognition." Revenue will be recognized only when the price is fixed and determinable, persuasive evidence of an arrangement exists, the product or service has been provided, and collectability is reasonably assured.

## **GREAT WALL BUILDERS LTD.**

(A Development Stage Company)

Notes to Financial Statements (unaudited)

March 31, 2012

2.

### Summary of **Significant Accounting Policies (continued)**

e)

#### Loss per Common Share

Basic loss per common share excludes dilution and is computed by dividing net loss by the weighted average number of common shares outstanding during the period. Diluted loss per common share reflect the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then shared in the loss of the entity. As of March 31, 2012 and June 30, 2011, there were no outstanding dilutive securities.

f) Fair Value of Financial Instruments

The Company follows guidance for accounting for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. Additionally, the Company adopted guidance for fair value measurement related to nonfinancial items that are recognized and disclosed at fair value in the financial statements on a nonrecurring basis. The guidance establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

## CASE STUDY- Pump and Dump: GWBU

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- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The Company's financial instruments consist principally of cash, accounts payable and accrued liabilities, and amounts due to related parties. The Company believes that the recorded values of all of its financial instruments approximate the current fair values because of their nature and respective maturity dates or durations.

Management believes it is not practical to estimate the fair value of advances from related parties because the transactions cannot be assumed to have been consummated at arm's length, the terms are not deemed to be market terms, there are no quoted values available for these instruments, and an independent valuation would not be practical due to the lack of data regarding similar instruments, if any, and the associated potential costs.

g)

### Recent Accounting Pronouncements

In May 2011, the FASB issued ASU 2011-04, "Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and International Financial Reporting Standards (IFRS) of Fair Value Measurement – Topic 820." ASU 2011-04 is intended to provide a consistent definition of fair value and improve the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and IFRS. The amendments include those that clarify the FASB's intent about the application of existing fair value measurement and disclosure requirements, as well as those that change a particular principle or requirement for measuring fair value or for disclosing information about fair value measurements. This update is effective for annual and interim periods beginning after December 15, 2011. The adoption of this ASU did not have a material impact on our financial statements.

3.

### Property

On August 2, 2011, the Company settled amounts owing to the former President and CEO of the Company with a transfer of title to three residential lots with a value of \$37,500 (Note 4). As of March 31, 2012, the amount of property was \$nil.

## GRREAT WALL BUILDERS LTD.

(A Development Stage Company)

Notes to Financial Statements (unaudited)

March 31, 2012

4.

### Related Party Transactions

a)

**As at March 31, 2012, the Company owes \$nil (June 30, 2011 - \$248,057) to the former President and CEO of the Company. On August 2, 2011, the former President and CEO of the Company and a director of the Company resigned. As part of the release and settlement agreement, the Company settled amounts owing of \$248,057, with a final cash payment of \$37,000, a transfer of title to three residential lots with a value of \$37,500, resulting in a gain on settlement of debt of \$173,557.**

b)

During the nine months ended March 31, 2012, the Company incurred \$nil (2011 - \$58,635) in management fees to the former President and CEO of the Company.

5.

## CASE STUDY- Pump and Dump: GWBU

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### Loan from Shareholder

As at March 31, 2012, the Company owes \$66,082 (2011 - \$0) to a shareholder of the Company for financing of day-to-day operations. Under the terms of the loan, the amount owing is unsecured, non-interest bearing, and due on demand.

6.

### Stockholders' Deficit

On November 22, 2011, the Company approved **a seventy-five to one forward split**, which increased the number of issued and outstanding common shares from 4,800,000 common shares to **360,000,000** common shares, which has been applied on a retroactive basis.

During the third quarter of 2012, \$2,800 of consulting fees incurred for the Company were paid by a related party of the Company. The amounts due were forgiven, resulting in an increase in additional paid in capital. No gain or loss was recognized as part of this debt forgiveness.

7.

### Subsequent Events

The Company entered in to an Asset Purchase Agreement to acquire certain intellectual property relating to manufacturing and distributing an electro-cracking devise designed to reduce emissions, lower fuel consumptions and improve engine performance. Under the terms of the agreement, the Company has agreed to issue **27,306,793 shares of restricted common stock in exchange for these assets. As of March 31, 2012, the agreement has not been finalized.**

## Item 2: MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

### COMPANY OVERVIEW AND BUSINESS OPERATIONS OVERVIEW

Great Wall Builders Ltd. (the "Company") was incorporated in Texas on November 3, 2007, under the laws of the State of Texas to engage in any lawful corporate undertaking. The Company was previously engaged in developing a business plan to build affordable homes in the USA.

**On March 28, 2012, the Company completed the acquisition of assets of DPOLUTION International, Inc. (DPOLUTION), a Nevada corporation including certain intellectual property related to manufacturing and distributing an electro cracking devise designed to reduce emissions, lower fuel consumption and improve engine performance. The acquisition is expected to close on May, 2012. Following completion of the acquisition, the Company plans to redirect its business plan to focus on developing its business relative to its acquisition. The Company will research potential production and distribution options for products related to its recently acquired assets.**

As of March 31, 2012, we had not generated any revenues. We have been issued an opinion by our auditor that raises substantial doubt about our ability to continue as a going concern based on our current financial position. Please refer to Note 1 of our financial statements.

## CASE STUDY- Pump and Dump: GWBU

### RESULTS OF OPERATIONS

#### *Working Capital*

	March 31, 2012 \$	June 30, 2011 \$
Current Assets	-	271
Current Liabilities	70,508	248,057
Working Capital (Deficit)	(70,508)	(247,786)

#### *Cash Flows*

	Nine months ended March 31, 2012 \$	Nine months ended March 31, 2011 \$
Cash Flows from (used in) Operating Activities	(29,353)	(68)
Cash Flows from (used in) Financing Activities	29,082	-
Net Increase (decrease) in Cash During Period	(271)	(68)

#### *Operating Revenues*

We have not generated any significant revenues since inception.

#### *Operating Expenses and Net Loss*

Operating expenses for the nine months ended March 31, 2012 were \$36,579 compared with \$63,340 for the nine months ended March 31, 2011. The decrease is due to the fact that the Company did not have any management fees for the current year but had higher general expenses relating to legal and transfer agent fees regarding the change in control/management that occurred during the year as well as increased accounting and rent.

During the nine months ended March 31, 2012, the Company recorded a net income of \$136,978 compared with a net loss of \$63,340 for the nine months ended March 31, 2011. During the nine month period ended March 31, 2012, the Company settled \$248,057 of amounts owing to the former management of the Company in exchange for a cash payment of \$37,500 and three residential property lots valued at \$37,500, **which resulted in a gain on settlement of debt of \$173,557.** *I guess not much confidence in the future ability of the company to make good on its debts by the former CEO!*

#### *Liquidity and Capital Resources*

As at March 31, 2012, the Company's cash and total assets was \$nil compared to cash and total assets of \$37,771 as at June 30, 2011. The decrease in cash and total assets was due to the fact that the Company incurred operating expenditures during the year and repaid/settled related party debts with payment of cash and disposed of items held as property.

As at March 31, 2012, the Company had total liabilities of \$70,508 compared with total liabilities of \$248,057 as at June 30,



## CASE STUDY- Pump and Dump: GWBU

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2011. The decrease in total liabilities is attributed to the settlement of \$248,057 of outstanding related party debt from former management. As of March 31, 2012, the Company had accumulated new debt from a shareholder in the amount of \$66,082 which was used to pay for operating expenses incurred on by the Company.

### *Cashflow from Operating Activities*

During the nine months ended March 31, 2012, cash used in operating activities was \$29,353 compared with \$68 of cash flows used in operating activities during the nine months ended March 31, 2011. The increase in the cash used for operating expenses is due to expenses incurred with respect to legal and filing fees incurred with the change in management and forward stock split of the Company's issued and outstanding common shares.

### *Cashflow from Financing Activities*

During the nine months ended March 31, 2012, the Company received \$29,082 of cash from financing activities compared with \$nil during the nine months ended March 31, 2011. The increase in cash flow from financing activities is related to funding provided by a shareholder of the Company to fund operating expenses and settle amounts owing from the former President and Director of the Company.

## PLAN OF OPERATION AND FUNDING

We expect that working capital requirements will continue to be funded through a combination of our existing funds, advance from our officer and director, and further issuances of securities or debt. Our working capital requirements are expected to increase in line with the growth of our business.

Existing working capital, further advances from our officer and director, and anticipated cash flow are expected to be adequate to fund our operations over the next 12 months. We have no lines of credit or other bank financing arrangements. Generally, we have financed operations to date through the proceeds of the private placement of equity and advance from officer and director. In connection with our business plan, management anticipates additional increases in operating expenses and capital expenditures relating to:

(i) acquisition of businesses or assets; (ii) professional fees relating to such acquisitions; (iii) international and domestic travel expenses (iv) other expenses related to being a public company. We intend to finance these expenses with further issuances of securities, advance from our officer and director and debt. Thereafter, we expect we will need to raise additional capital and generate revenues to meet long-term operating requirements.

## OFF-BALANCE SHEET ARRANGEMENTS

As of the date of this Quarterly Report, we do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition,

revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors.

## Item 3: QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

We are a small reporting company as defined by Rule 12b-2 of the Securities Exchange Act of 1934 and are not required to provide the information.

## Item 4: CONTROLS AND PROCEDURES EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

In connection with the preparation of this quarterly report, an evaluation was carried out by the Company management, with the participation of the chief executive officer and the chief financial officer, of the effectiveness of the Company disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934 ("Exchange Act") as of March 31, 2012. Disclosure controls and procedures are designed to ensure that information required to be disclosed in reports filed or submitted under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified in the Commission rules

# CASE STUDY- Pump and Dump: GWBU

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and forms, and that such information is accumulated and communicated to management, including the chief executive officer and the chief financial officer, to allow timely decisions regarding required disclosures.

Based on that evaluation, the Company management concluded, as of the end of the period covered by this report, that the Company disclosure controls and procedures were effective in recording, processing, summarizing, and reporting information required to be disclosed, within the time periods specified in the Commission rules and forms, and such information was accumulated and communicated to management, including the chief executive officer and the chief financial officer, to allow timely decisions regarding required disclosures.

## CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING

Our management has evaluated whether any change in our internal control over financial reporting occurred during the last fiscal quarter. Based on that evaluation, management concluded that there has been no change in our internal control over financial reporting during the relevant period that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

## PART II. OTHER INFORMATION

### Item 1: LEGAL PROCEEDINGS

We are not a party to any pending legal proceeding. We are not aware of any pending legal proceeding to which any of our officers, directors of our voting securities are adverse to us or have a material interest adverse to us.

### Item 2: UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS.

There were no unregistered sales of equity securities during the quarterly period ended March 31, 2012.

### Item 3: DEFAULTS UPON SENIOR SECURITIES

None

### Item 4: MINE SAFETY DISCLOSURES

None.

### Item 5: OTHER INFORMATION

None.

### Item 6: EXHIBITS

Exhibit 31.

Certification of Daniele Brazzi pursuant to rule 13a-14a.

Exhibit 32

Certification of Daniele Brazzi pursuant to U.S.C Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

101.INS\*

XBRL Instance Document

101.SCH\*

XBRL Taxonomy Extension Schema Document

## CASE STUDY- Pump and Dump: GWBU

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101.CAL\*

XBRL Taxonomy Extension Calculation Linkbase Document

101.DEF\*

XBRL Taxonomy Extension Definition Linkbase Document

101.LAB\*

XBRL Taxonomy Extension Definition Linkbase Document

101.PRE\*

XBRL Taxonomy Extension Definition Linkbase Document

\* XBRL Information is furnished and not filed or a part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, is deemed not filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended and otherwise is not subject to liability under these sections.

### SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Great Wall Builders Ltd.

/s/ Daniele Brazzi

By: Daniele Brazzi

Chief Executive Officer/Chief Financial Officer

May 21, 2012

**Exhibit 31.1**

### CERTIFICATIONS

I, Daniele Brazzi, certify that:

1. I have reviewed this quarterly report of Great Wall Builders Ltd.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

## CASE STUDY- Pump and Dump: GWBU

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3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
  
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and have:
  - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which the report is being prepared;
  
  - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  
  - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  
  - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

## CASE STUDY- Pump and Dump: GWBU

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5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the

equivalent  
functions):

- a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

*Date: May 21, 2012 Signed: /s/ Daniele Brazzi*

\_\_\_\_\_  
*Name: Daniele Brazzi*

*Title: Chief Executive  
Officer*

*Chief Executive Office*

**Exhibit 32.1**

**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

I, Peter Evan Bell, the Chief Financial Officer and Chief Executive Officer of Great Wall Builders Ltd. (the "Company") in compliance with 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, hereby certify that, the Company's Quarterly Report on Form 10-Q for the period ended March 31, 2012, fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and fairly presents, in all material respects, the financial condition and results of operations of the

## CASE STUDY- Pump and Dump: GWBU

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Company.

*Date: May 21, 2012 Signed: /s/ **Daniele Brazzi***

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*Name: Daniele Brazzi*

*Title: Chief Financial  
Officer,  
Chief Executive Officer*

## CASE STUDY- Pump and Dump: GWBU

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### Document and Entity Information

Document and Entity Information (USD \$)	3 Months Ended 03/31/2012
Entity Registrant Name	Great Wall Builders Ltd.
Document Type	10-Q
Document Period End Date	2012-03-31
Amendment Flag	false
Entity Central Index Key	0001436624
Current Fiscal Year End Date	--12-31
Entity Common Stock, Shares Outstanding	360,000,000
Entity Filer Category	Smaller Reporting Company
Entity Current Reporting Status	Yes
Entity Voluntary Filers	No
Entity Well-known Seasoned Issuer	No
Document Fiscal Year Focus	2,012
Document Fiscal Period Focus	Q1

## CASE STUDY- Pump and Dump: GWBU

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### Statements of Operations

Statements of Operations (USD \$)	3 Months Ended 03/31/2012	3 Months Ended 03/31/2011	9 Months Ended 03/31/2012	9 Months Ended 03/31/2011	03/31/2012
General and administrative	\$ 10,025	\$ 740	\$ 36,579	\$ 4,705	
Management fees		19,545		58,635	
Total Operating Expenses	10,025	20,285	36,579	63,340	
Net Loss before Other Income (Expense)	(10,025)	(20,285)	(36,579)	(63,340)	
Gain on settlement of debt			173,557		
Net income (loss)	\$ (10,025)	\$ (20,285)	\$ 136,978	\$ (63,340)	\$ (136,808)
Net loss per share - basic and diluted	\$ 0	\$ 0	\$ 0	\$ 0	
Weighted average shares outstanding - basic and diluted	360,000,000	360,000,000	360,000,000	360,000,000	360,000,000



## CASE STUDY- Pump and Dump: GWBU

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### Statements of Cash Flows

Statements of Cash Flows (USD \$)	3 Months Ended 03/31/2012	9 Months Ended 03/31/2012	9 Months Ended 03/31/2011	03/31/2012
Net income (loss)	\$ (10,025)	\$ 136,978	\$ (63,340)	\$ (136,808)
Gain on settlement of debt		(173,557)		(173,557)
Accounts payable and accrued liabilities		7,226	63,272	7,226
Due to related parties				248,057
Net Cash Used In Operating Activities		(29,353)	(68)	(55,082)
Proceeds from issuance of common stock				26,000
Proceeds from loans from shareholders		66,082		66,082
Repayment to related parties	(37,000)	(37,000)		(37,000)
Net Cash Provided By Financing Activities		29,082		55,082
Decrease in Cash		(271)	(68)	
Cash - Beginning of Period		271	580	
Cash - End of Period			512	
Forgiveness of debt		\$ 2,800		

## CASE STUDY- Pump and Dump: GWBU

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### Balance Sheets

Balance Sheets (USD \$)	03/31/2012	06/30/2011
Cash		\$ 271
Total current assets		271
Property		37,500
Total Assets		37,771
Accounts payable and accrued liabilities	4,426	
Loan from shareholder (Note 5)	66,082	
Due to related parties (Note 4)		248,057
Total Liabilities	70,508	248,057
Authorized: 918,816,988 common shares with a par value of \$0.0001 per share Issued and outstanding: 360,000,000 common shares	\$ 36,002	\$ 36,002
Additional paid-in capital	30,298	27,498
Accumulated deficit during the development stage	(136,808)	(273,786)
Total Stockholders' Deficit	(70,508)	(210,286)
Total Liabilities and Stockholders' Deficit		\$ 37,771

# CASE STUDY- Pump and Dump: GWBU

## Accounting Policies

Accounting Policies  
(USD \$)

3 Months Ended  
03/31/2012

Significant Accounting Policies [Text Block]

### 2. Summary of Significant Accounting Policies

#### a) Basis of Presentation

The accompanying unaudited financial statements have been prepared pursuant to the rules and regulations of the Securities and Exchange Commission (SEC) for interim financial information. Accordingly, they do not include all of the information and notes required by U.S. GAAP for complete financial statements. The accompanying unaudited financial statements include all adjustments, composed of normal recurring adjustments, considered necessary by management to fairly state our results of operations, financial position and cash flows. The operating results for interim periods are not necessarily indicative of results that may be expected for any other interim period or for the full year. These unaudited financial statements should be read in conjunction with the financial statements and notes thereto included in our Annual Report on Form 10-K for the year ended June 30, 2011 (2011 Form 10-K) as filed with the SEC.

#### b) Use of Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### c) Concentration of Risk

Financial instruments that potentially subject the Company to concentrations of credit risk consist principally of cash. The Company did not have cash balances in excess of the Federal Deposit Insurance Corporation limit as of March 31, 2012 and June 30, 2011.

#### d) Revenue Recognition

The Company is in the development stage and has yet to realize revenues for the nine months ended March 31, 2012 and 2011. The Company plans to recognize revenue from the sales of its products or services in accordance with ASC 605, "Revenue Recognition." Revenue will be recognized only when the price is fixed and determinable, persuasive evidence of an arrangement exists, the product or service has been provided, and collectability is reasonably assured.

#### e) Loss per Common Share

Basic loss per common share excludes dilution and is computed by dividing net loss by the weighted average number of common shares outstanding during the period. Diluted loss per common share reflect the potential dilution that could occur if securities or other contracts to issue common stock were exercised or converted into common stock or resulted in the issuance of common stock that then shared in the loss of the entity. As of March 31, 2012 and June 30, 2011, there were no outstanding dilutive securities.

#### f) Fair Value of Financial Instruments

The Company follows guidance for accounting for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the financial statements on a recurring basis. Additionally, the Company adopted guidance for fair value measurement related to nonfinancial items that are recognized and disclosed at fair value in the financial statements on a nonrecurring basis. The guidance establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

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The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The Company's financial instruments consist principally of cash, accounts payable and accrued liabilities, and amounts due to related parties. The Company believes that the recorded values of all of its financial instruments approximate the current fair values because of their nature and respective maturity dates or durations.

Management believes it is not practical to estimate the fair value of advances from related parties because the transactions cannot be assumed to have been consummated at arm's length, the terms are not deemed to be market terms, there are no quoted values available for these instruments, and an independent valuation would not be practical due to the lack of data regarding similar instruments, if any, and the associated potential costs.

## g) Recent Accounting Pronouncements

In May 2011, the FASB issued ASU 2011-04, "Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and International Financial Reporting Standards (IFRS) of Fair Value Measurement – Topic 820." ASU 2011-04 is intended to provide a consistent definition of fair value and improve the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and IFRS. The amendments include those that clarify the FASB's intent about the application of existing fair value measurement and disclosure requirements, as well as those that change a particular principle or requirement for measuring fair value or for disclosing information about fair value measurements. This update is effective for annual and interim periods beginning after December 15, 2011. The adoption of this ASU did not have a material impact on our financial statements.

Business Description and Basis of Presentation [Text Block]

## 1. Nature of Operations and Continuance of Business

Great Wall Builders Ltd. (the "Company") was incorporated in the State of Texas on November 3, 2007. The Company formerly provided homes with a solar integrated system in Texas, with the plans to expand to other parts of the United States and China. The Company has ceased those operations and is now a development stage company, as defined by Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 915, *Development Stage Entities*. The Company's focus is towards identifying and pursuing the development of a new business plan and direction. No assurances can be given that the Company will be successful in identifying and developing a successful business plan.

### Going Concern

These financial statements have been prepared on a going concern basis, which implies that the Company will continue to realize its assets and discharge its liabilities in the normal course of business. As at March 31, 2012, the Company has a working capital deficit of \$70,508 and an accumulated deficit of \$136,808. The continuation of the Company as a going concern is dependent upon the continued financial support from its management, and its ability to identify future investment opportunities and obtain the necessary debt or equity financing, and generating profitable operations from the Company's future operations. These factors raise substantial doubt regarding the Company's ability to continue as a going concern. These financial statements do not include any adjustments to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.

Management plan is to continue to pay the expenses of the Company until they can successfully enter into a business combination, merger, or acquire revenue providing assets.

## Property, Plant, and Equipment

Property, Plant, and Equipment  
(USD \$)

3 Months Ended  
03/31/2012

Property, Plant and Equipment Disclosure [Text Block]

## 3. Property

On August 2, 2011, the Company settled amounts owing to the former President and CEO of the Company with a transfer of title to three residential lots with a value of \$37,500 (Note 4). As of March 31, 2012, the amount of property was \$nil.

# CASE STUDY- Pump and Dump: GWBU

## Debt

Debt (USD \$) 3 Months Ended 03/31/2012

Debt Disclosure [Text Block] **5. Loan from Shareholder**

## Equity

Equity (USD \$) 3 Months Ended 03/31/2012

Stockholders' Equity Note Disclosure [Text Block] **6. Stockholders' Deficit**

On November 22, 2011, the Company approved a seventy-five to one forward split, which increased the number of issued and outstanding common shares from 4,800,000 common shares to 360,000,000 common shares, which has been applied on a retroactive basis.

During the third quarter of 2012, \$2,800 of consulting fees incurred for the Company were paid by a related party of the Company. The amounts due were forgiven, resulting in an increase in additional paid in capital. No gain or loss was recognized as part of this debt forgiveness.

## Related Party Disclosures

Related Party Disclosures (USD \$) 3 Months Ended 03/31/2012

Related Party Transactions Disclosure [Text Block] **4. Related Party Transactions**

a) As at March 31, 2012, the Company owes \$nil (June 30, 2011 - \$248,057) to the former President and CEO of the Company. On August 2, 2011, the former President and CEO of the Company and a director of the Company resigned. As part of the release and settlement agreement, the Company settled amounts owing of \$248,057, with a final cash payment of \$37,000, a transfer of title to three residential lots with a value of \$37,500, resulting in a gain on settlement of debt of \$173,557.

b) During the nine months ended March 31, 2012, the Company incurred \$nil (2011 - \$58,635) in management fees to the former President and CEO of the Company.

## Subsequent Events

Subsequent Events (USD \$) 3 Months Ended 03/31/2012

Subsequent Events [Text Block] **7. Subsequent Events**

The Company entered in to an Asset Purchase Agreement to acquire certain intellectual property relating to manufacturing and distributing an electro-cracking devise designed to reduce emissions, lower fuel consumptions and improve engine performance. Under the terms of the agreement, the Company has agreed to issue 27,306,793 shares of restricted common stock in exchange for these assets. As of March 31, 2012, the agreement has not been finalized.

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