



DIVISION OF
CORPORATION FINANCE

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

March 20, 2013

Via E-mail

Global-Tech Advanced Innovations Inc.
John C.K. Sham
President, Chief Executive Officer and Acting Chief Financial Officer
12/F., Kin Teck Industrial Building, 26
Wong Chuk Hang Road
Aberdeen, Hong Kong

**Re: Global-Tech Advanced Innovations Inc.
Form 20-F for the Year Ended March 31, 2012
Filed July 24, 2012
File No. 001-14812**

Dear Mr. Sham:

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/ Celeste M. Murphy for

Larry Spigel
Assistant Director