



DIVISION OF  
CORPORATION FINANCE

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

MAIL STOP 3561

January 7, 2010

Mr. Zenggang Wang  
China 3C Group  
368 HuShu Nan Road  
HangZhou City, Zhejiang Province, China 310014

**Re: China 3C Group  
Form 10-K  
Filed April 15, 2009  
Form 10-K/A  
Filed December 28, 2009  
File No. 000-28767**

Dear Mr. Wang:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Assistant Director

Cc: Angela Dowd  
Fax: (646) 514-2919