

Mail Stop 4561

November 7, 2008

Via U.S. Mail and Facsimile 818.762.7824

Mr. Martin Goldrod
President and Chief Executive Officer
China Entertainment Group, Inc.
12400 Ventura Blvd.
Suite 645
Studio City, CA 91604

**Re: China Entertainment Group, Inc.
Item 4.01 Form 8-K
Filed October 17, 2008
Item 4.01 Form 8-K/A
Filed November 5, 2008
File No. 0-29019**

Dear Mr. Goldrod:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Mark Rakip
Staff Accountant