



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2010

Via U.S. Mail

Penfei Liu  
Chief Executive Officer  
China Marine Food Group Limited  
Da Bao Industrial Zone, Shishi City  
Fujian, China  
362700

**Re: China Marine Food Group Limited  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 22, 2010  
File Number 001-34422**

Dear Mr. Liu:

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

Sincerely,

H. Roger Schwall  
Assistant Director