



DIVISION OF
CORPORATION FINANCE

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

August 24, 2012

Via E-Mail

Changsheng Zhou
Chief Executive Officer
YaSheng Group
805 Veterans Blvd., Suite 228
Redwood City, CA 94063

**Re: YaSheng Group
Amendment No. 3 to Form 10-K for Fiscal Year Ended December 31, 2010
Filed April 17, 2011
Form 10-K for Fiscal Year Ended December 31, 2011
Filed April 16, 2012
File No. 000-31899**

Dear Mr. Zhou:

We issued comments to you on the above captioned filings on July 23, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by September 10, 2012 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by September 10, 2012 we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

Please contact Jamie Kessel, Staff Accountant, at (202) 551-3727 if you have questions.

Sincerely,

/s/ Brian K. Bhandari for

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Mining