



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

DIVISION OF  
CORPORATION FINANCE

April 7, 2014

Via E-mail

Shi Peng Jiang  
Financial Controller  
Ninetowns Internet Technology Group Company Limited  
22nd Floor, Building No. 1, Capital A Partners  
No. 20 Gong Ti East Road  
Chaoyang District  
Beijing 100020  
People's Republic of China

**Re: Ninetowns Internet Technology Group Company Limited  
Amendment No. 2 to Schedule 13E-3  
Filed on April 1, 2014  
File No. 005-80354**

Dear Mr. Jiang:

We have reviewed your amended filing and have the following comment. References to prior comments refer to our letter dated March 27, 2014.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to our comment, we may have additional comments.

**Schedule 13E-3**

**Item 16. Exhibits**

**Exhibit 99 (a)-(1)**

**Special Factors**

**Background of the Merger, page 23**

1. We note your response to prior comment 3. Notwithstanding the absence of a formal, written agreement among the Consortium members until October 12, 2012, disclosure

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indicates that the Consortium decided to propose a going private transaction between July 2012 and September 2012. It seems that this agreement triggered a reporting obligation under Rule 13d-5(b). Please advise.

If you have questions or comments please contact Ji Kim, Staff Attorney, at (202) 551-3579, David L. Orlic, Special Counsel, Office of Mergers and Acquisitions at (202) 551-3503 or the undersigned at (202) 551-3457.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via E-mail  
David S. Wang, Esq.  
Paul Hastings LLP