

Mail Stop 3561

June 26, 2008

Mr. Tong Liu
Chief Executive Officer
SOKO Fitness & Spa Group, Inc.
No. 194, Guogeli Street, Harbin
Heilongjiang Province, China 150001

Re: SOKO Fitness & Spa Group, Inc.
Item 4.01 Form 8-K
Filed May 19, 2008
File No. 333-132429

Dear Mr. Liu:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows
Staff Accountant