



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

February 4, 2010

Mr. Tong Liu
Chairman and 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 January 14, 2010
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,

William H. Thompson
Accounting Branch Chief

cc: Lawrence A. Rosenbloom, Esq.
Ellenoff Grossman & Schole LLP