



DIVISION OF
CORPORATION FINANCE

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

February 3, 2011

Via U.S. Mail and Facsimile to 760-359-7042

George Alvarez
CEO
China Tel Group, Inc.
12526 High Bluff Drive, Suite 155
San Diego, CA 92130

**RE: China Tel Group, Inc.
Preliminary Information Statement on Schedule 14C
Filed December 1, 2010, as amended on January 28, 2011
File No. 000-52095**

Dear Mr. Alvarez:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Celeste M. Murphy

for Larry Spigel
Assistant Director