



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

February 9, 2010

Via Fax & U.S. Mail

Mr. Zhi Chen, Chief Executive Officer  
China TopReach Inc.  
6<sup>th</sup> Floor, Hua Fu Tower  
121 Gu Tian Avenue  
Fuzhou City, China 350001

**Re: China TopReach Inc.**  
**Form 20-F for the year ended December 31, 2008**  
**Filed June 2, 2009**  
**File No. 000-52416**

Dear Mr. Chen:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief