



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

September 9, 2009

Mr. Xuezheng Yuan
President
China Unitech Group, Inc.
No. 1 Xinxin Garden
No. 51 Fangjicun Xudong Road
Wuchang, Wuhan
Hubei, China 430062

Re: China Unitech Group, Inc.
Form 10-K for Fiscal Year Ended June 30, 2008
Filed September 29, 2008
Form 10-Q for the Fiscal Period Ended September 30, 2008
Filed November 6, 2008
Form 10-Q for the Fiscal Period Ended December 31, 2008
Filed February 5, 2009
Form 10-Q for the Fiscal Period Ended March 31, 2009
Filed May 13, 2009
File No. 0-52832

Dear Mr. Yuan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief