



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

DIVISION OF  
CORPORATION FINANCE

January 7, 2011

Dishan Guo, Chief Executive Officer  
China Unitech Group, Inc.  
1-D-1010, Yuanjing Park, Long Xiang Road  
Long Gang District, Shenzhen  
Guangdong Province, P.R. China 518117

**Re: China Unitech Group, Inc.**  
**Form 8-K**  
**Filed July 9, 2010**  
**File No. 0-52832**

Dear Mr. Guo:

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

Sincerely,

Jennifer Thompson  
Accounting Branch Chief