



DIVISION OF
CORPORATION FINANCE

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

August 26, 2011

Via E-mail

Mingzhuo Tan
Chief Executive Officer
China Growth Corporation
#99 Jianshe Road 3
Pengjiang District, Jiangmen City
Guangdong Province, 529000
People's Republic of China

**Re: China Growth Corporation
Amendment No. 5 to Form 8-K
Filed August 17, 2011
Amendment No. 3 to Form 10-K for Fiscal Year Ended December 31, 2010
Filed August 17, 2011
Amendment No. 1 to Form 10-Q for the Quarterly Period Ended
September 30, 2010
Filed July 13, 2011
Preliminary Proxy Statement on Schedule 14A
Filed February 14, 2011
File Nos. 000-52339**

Dear Mr. Tan:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director