



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2014

Via U.S. mail  
Peifeng Huang  
Chief Financial Officer  
Grand China Energy Group Limited  
Room 1601, 16/F, China Taiping Tower Phase II  
8 Sunning Road, Causeway Bay  
Hong Kong

**Re: Grand China Energy Group Limited**  
**Form 10-K for the Year Ended December 31, 2013**  
**Filed April 15, 2014**  
**File No. 001-53490**

Dear Mr. Huang:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Rufus Decker for

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining

cc: Via E-Mail  
Claire Wu, Esq.  
Mark Crone, Esq.  
Crone Kline Rinde