



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2013

**Via facsimile 011 86 10 8587 0252**

Mr. David Xu  
Chief Financial Officer  
SGOCO Group, Ltd.  
Beijing Silver Tower, Room 1817  
2 Dongsanhuan North Road  
Chaoyang District  
Beijing, China 100027

**Re: SGOCO Group, Ltd.  
Form 20-F for the fiscal year ended December 31, 2011  
Filed August 30, 2012  
File No. 1-35016**

Dear Mr. Xu:

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/ Terry French for

Larry Spigel  
Assistant Director