



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

March 1, 2016

Mr. Shi-bin Xie
Chief Executive Officer
SGOCO Group Ltd.
RM 1301
13/F Golden Centre,
188 Des Voeux Road Central
Sheung Wan, Hong Kong

Re: SGOCO Group Ltd.
Form 20-F for Fiscal Year Ended December 31, 2014
Filed May 15, 2015
File No. 1-35016

Dear Mr. Xie:

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/ Terry French for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications