



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2015

Via e-mail

Ms. Kit Ka  
Chief Executive Officer  
CAM Group, Inc.  
Jixing Building, 151 Shengli Avenue North  
Shijiazhuang, Hebei Province, P.R. China 050041

RE: **CAM Group, Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed April 15, 2014**  
**File No. 001-33907**

**Form 8-K**  
**Filed April 24, 2012**  
**File No. 001-33907**

Dear Ms. Ka:

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/ Kristi Marrone

Kristi Marrone  
Staff Accountant