



DIVISION OF
CORPORATION FINANCE

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

January 7, 2011

Yue Wang
Chief Executive Officer
China Electric Motor, Inc. Sunna Motor Industry Park
Jian'an
Fuyong Hi-Tech Park
Baoan District
Shenzhen, Guangdong, 518103
People's Republic of China

Re: China Electric Motor, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed March 31, 2010
File No. 001-34613

Dear Mr. Wang:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brian R. Cascio
Accounting Branch Chief