



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