



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

DIVISION OF
CORPORATION FINANCE

February 8, 2011

Zeng Chuan Da
President and Principal Executive Officer
China Manufacturing Acquisition III Corp.
9 Division Street, Apt 201
New York, NY 10002

**Re: China Manufacturing Acquisition III Corp.
Registration Statement on Form 10-12G
Filed July 29, 2010
File No. 000-54054**

Dear Mr. Zeng Chuan Da:

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

Sincerely,

Amanda Ravitz
Assistant Director

cc (by facsimile): David N. Feldman, Esq.