



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2013

Via Facsimile

China Shouguan Mining Corp.  
Mr. Feize Zhang, Chief Executive Officer  
6009 Yitian Road, New World Center Rm. 3207  
Futian District, Shenzhen  
People's Republic of China

**Re: China Shouguan Mining Corp.  
Form 10-K for the Fiscal Year Ended December 31, 2011  
Filed April 24, 2012  
Form 10-Q for the Fiscal Quarter Ended June 30, 2012  
Filed August 14, 2012  
File No. 000-54432**

Dear Mr. Zhang:

We issued comments to you on the above captioned filings on November 6, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by January 25, 2013.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact John Archfield at (202) 551-3315 or Melissa Rocha at (202) 551-3854 if you have questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining