



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 23, 2015

Via E-mail

Mr. Feize Zhang  
Chief Executive Officer  
China Shouguan Mining Corp.  
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 Year Ended December 31, 2014  
Filed April 14, 2015  
File No. 000-54432**

Dear Mr. Zhang:

We issued comments to you on the above captioned filing on November 5, 2015. 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 7, 2016.

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 filing 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 publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact Brian McAllister, Staff Accountant, at (202) 551-3341 or Craig Arakawa, Accounting Branch Chief, at (202) 551-3650 if you have questions regarding comments on the financial statements and related matters.

Sincerely,  
/s/Tia L. Jenkins

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