



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2016

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 fiscal year ended December 31, 2014  
Filed April 14, 2015  
File No. 000-54432**

Dear Mr. Zhang:

We issued comments on the above captioned filing on November 15, 2015. On December 23, 2015, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing 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.

Please contact Brian McAllister at (202) 551-3341 or Craig Arakawa at (202) 551-3650 with any questions.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining