



DIVISION OF  
CORPORATION FINANCE

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

September 5, 2012

Via E-mail

Ken Jian Xiao, CEO  
China Mobile Games and Entertainment Group Limited  
Block A, 15/F Huajian Building  
233 Tianfu Road, Tianhe District,  
Guangzhou, PRC

**Re: China Mobile Games and Entertainment Group Limited  
Amendment No. 1 to Registration Statement on Form F-1  
Filed August 27, 2012  
File No. 333-183423**

Dear Mr. Xiao:

We have reviewed your registration statement and have the following comments.

Note 1. Organization and Basis of Presentation

VIE Arrangement, page F-9

1. We note the termination clause in Section 7.1 to Exhibit 10.21 of the Voting Proxy Agreement provides that during the term of such Agreement Guangzhou Yingzheng or any principal may not terminate the Agreement or the Power of Attorney prior to the expiration of the Agreement; otherwise, it shall pay damages of RMB20 million to Guangzhou Yitongtianxia. Please tell us how you considered the fact that the VIE and/or its Principals can terminate the Agreement for a fee in your consolidation analysis and tell us how the amount of the liquidating damage fee factored into your analysis and conclusions.

Exhibit 8.4

2. We note counsel's statement in paragraph 5 of the opinion that "the statements in the Registration Statement under the section headed 'Bermuda Taxation' insofar as such statements constitute summaries of the legal matters...fairly and accurately present the information and summarises the matters referred to therein." Please have counsel revise the opinion to state clearly that the prospectus discussion regarding Bermuda taxation is counsel's opinion. Refer to Section III.B.2 of Staff Legal Bulletin No. 19.

Ken Jian Xiao  
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You may contact Melissa Kindelan, Staff Accountant, at (202) 551-3564 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have any questions regarding comments on the financial statements and related matters. Please address questions regarding all other comments to Matthew Crispino, Staff Attorney, at (202) 551-3456 or, in his absence, to me at (202) 551-3462. If you require further assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Mark P. Shuman

Mark P. Shuman  
Branch Chief - Legal

cc: Via E-mail  
Benjamin Su, Esq  
Kirkland & Ellis International LLP