

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING

File No. 3-16176

In the Matter of

China Valves Technology, Inc.

Respondent.

ANSWER OF RESPONDENT

Pursuant to Rule 220 of the SEC's Rules of Practice, Respondent hereby responds to the allegations of the Division of Enforcement in this matter as follows:

Paragraph A Respondent China Valves Technology, Inc. ("CVVT" or "Respondent") CIK No. 0001080360), a Nevada corporation with operations solely in the People's Republic of China ("China"), purports to develop, manufacture, supply, and provide services related to water flow management products in China. CVVT's common stock was registered with the Commission pursuant to Sections 12(b) and 12(g) of the Exchange Act, and listed on the NASDAQ Global Market ("NASDAQ"). On September 21, 2012, CVVT filed a Form 25 voluntarily withdrawing its securities from listing and registration on NASDAQ, effective October 1, 2012. At that time, CVVT's obligations to file reports pursuant to Exchange Act Section 12(b) were suspended, but its obligations to file reports pursuant to Exchange Act Section 12(g) continued. As of September 26, 2014, CVVT's securities were quoted on OTC Link (formerly "Pink Sheets") operated by OTC Markets Group Inc. at 60 cents per share.

Respondent's Response to Paragraph A:

Respondent admits the allegations in this Paragraph.

Paragraph B: CVVT is delinquent in its reporting obligations under Section 13(a) of the Exchange Act having not filed a periodic report for any period ended after March 31, 2012.

Response to Paragraph B:

Respondent admits the allegation in this Paragraph.

Paragraph C: Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers of securities registered pursuant to Section 12 of the Exchange Act to file with the Commission current and accurate information in periodic reports. Specifically, Rule 13a-1 requires issuers to file annual reports, and Rule 13a-13 requires domestic issuers to file quarterly reports.

Response to Paragraph C:

Respondent admits this Paragraph.

Paragraph D: As a result of the foregoing, Respondent failed to comply with Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder.

Response to Paragraph D:

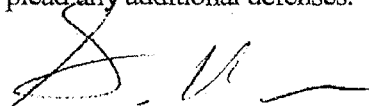
Respondent admits this Paragraph.

DEFENSES.

1. The Division of Enforcement's requested relief of revocation of registration of CVVT's common stock is not necessary or appropriate for the protection of investors at this time.

2. Respondent reserves the right to plead any additional defenses.

This 9th day of October, 2014.



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