

Via Facsimile and U.S. Mail  
Mail Stop 4720

July 23, 2009

Ms. Zhilin Li  
Chief Executive Office  
China Pharma Holdings, Inc.  
2<sup>nd</sup> Floor, No. 17, Jinpan Road  
Haikou, Hainan Province China 570216

**Re: China Pharma Holdings, Inc.  
Form 10-K/A for the Fiscal Year Ended December 31, 2008  
Filed June 24, 2009  
Form 10-K/A for the Fiscal Year Ended December 31, 2007  
Forms 10-Q/A for the Quarterly Periods Ended March 31, June 30, and  
September 30, 2008 and March 31, 2009  
Filed June 24, 2009  
File No. 000-29523**

Dear Ms. Li:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief

Cc: Via Facsimile  
Charles Law, Esq.  
King and Wood LLP  
011-86-10-5875599