Via Facsimile and U.S. Mail Mail Stop 4720

February 8, 2010

Mr. Shaoming Li Chairman, President and Chief Executive Officer Renhuang Pharmaceuticals, Inc. No. 218, Taiping, Taiping District Harbin, Heilongjiang Province, P.R. China 150050

Re: Renhuang Pharmaceuticals, Inc. Form 10-K for the Period Ended October 31, 2008 Filed September 9, 2009 File No. 00-24512

Dear Mr. Li:

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

Sincerely,

Gus Rodriguez Accounting Branch Chief