



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 7, 2008

Via U.S. Mail and Facsimile (212) 8-9-5611

Mingli Yao
Chief Executive Officer
American Tony Pharmaceuticals, Inc.
125 Maiden Lane, Suite 309
New York NY 10038

**Re: American Tony Pharmaceuticals, Inc.
Item 4.01 Form 8-K filed July 23, 2008
File No. 000-52954**

Dear Mr. Yao:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne
Accounting Branch Chief