



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2011

Via E-Mail

Mr. Mingli Yao  
Chief Executive Officer  
Tongli Pharmaceuticals (USA), Inc.  
14 Wall Street, 20<sup>th</sup> Floor  
New York, NY 10005

**Re: Tongli Pharmaceuticals (USA), Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2010  
Filed June 29, 2010  
Forms 10-Q for Quarterly Periods Ended September 30, 2010  
and December 31, 2010  
File No. 000-52954**

Dear Mr. Yao:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Accounting Branch Chief