

Via Facsimile and U.S. Mail
Mail Stop 4720

October 26, 2009

Hongyue Hao
Chief Financial Officer
China Aoxing Pharmaceutical Company, Inc.
15 Exchange Place, suite 500
Jersey City, NJ 08302

**Re: China Aoxing Pharmaceutical Company, Inc.
Form 10-KSB for the Fiscal Year Ended June 30, 2008
Form 10-KSB for the Fiscal Year Ended June 30, 2007
File No. 001-32674**

Dear Mr. Hao:

We have completed our review of your Form 10-KSBs and have no further comments at this time.

Sincerely,

Carlton E. Tartar
Accounting Branch Chief