

Mail Stop 3561

October 20, 2009

Yongxin Liu, Chief Executive Officer
China Yongxin Pharmaceuticals Inc.
927 Canada Court
City of Industry, California 91748

**RE: China Yongxin Pharmaceuticals Inc.
Annual Report on Form 10-K FYE 12/31/08
Filed April 15, 2009
File No. 0-26293**

Dear Mr. Yongxin:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to this comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

[Item 13. Certain Relationships and Related Transactions..., page 49](#)

1. Please revise future filings to identify the “interlocking executive and director positions.” Also, please revise to describe all material relationships pursuant to Item 404 of Regulation S-K, or advise. We note, for example, the loans with officers and others described on page F-21.

Closing Comments

As appropriate, please respond to this comment within 10 business days or tell us when you will provide us with a response. Please understand that we may have additional comments after reviewing your response.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

Please call Janice McGuirk at (202) 551-3395 or Jim Lopez, reviewer, at (202) 551-3536 with any questions.

Sincerely,

Yongxin Liu
China Yongxin Pharmaceuticals Inc.
October 20, 2009
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John Reynolds
Assistant Director