

Mail Stop 3561

December 3, 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 completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds,  
Assistant Director