



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2011

Jing'an Wang  
Chief Executive Officer  
Huifeng Bio-Pharmaceutical Technology, Inc.  
16B/F Ruixin Bldg., No. 25 Gaoxin Road  
Xi'an, Shaanxi Province, China 710075

**Re: Huifeng Bio-Pharmaceutical Technology, Inc.**  
**Item 4.02 Form 8-K**  
**Filed February 17, 2011**  
**File No. 000-32253**

Dear Mr. Wang:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Staci Shannon  
Staff Accountant