

**Mail Stop 6010**

Via Facsimile and U.S. Mail

January 4, 2008

Ms. Lianqin Qu  
Chief Executive Officer  
Global Pharmatech, Inc.  
89 Ravine Edge Drive  
Richmond Hill, Ontario, Canada L4E 4J6

**RE: Global Pharmatech, Inc.  
Form 10-QSB for June 30, 2007  
File No. 333-67884**

Dear Ms. Qu:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant