

Via Facsimile and U.S. Mail
Mail Stop 6010

April 18, 2007

Wenjun Jiao
Chief Financial Officer
Tiens Biotech Group USA, Inc.
No. 6, Yuanquan Rd.
Wuqing New Tech Industrial Park
Tianjin, China 301700

Re: Tiens Biotech Group USA, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
File Number: 001-32477

Dear Mr. Jiao:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief