

Mail Stop 6010

March 16, 2009

Mr. 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 Year Ended December 31, 2007
Filed March 31, 2008
File No. 001-32477

Dear Mr. Jiao:

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

Sincerely,

Jeffrey P. Riedler
Assistant Director