

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 19, 2009

Hui Lin  
Chief Financial Officer  
Aida Pharmaceuticals, Inc.  
31 Dingjiang Road,  
Jiangnan District  
Hangzhou, People's Republic of China 310016

**Re: Aida Pharmaceuticals, Inc.**  
**Form 10-KSB for the fiscal year ended December 31, 2007**  
**File Number: 000-50212**

Dear Ms. Lin,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief