



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2010

Dr. Liang Qiao  
Chief Executive Officer  
Bio-Bridge Science Inc.  
1211 West 22nd Street, Suite 615  
Oak Brook, IL 60523

**Re: Bio-Bridge Science Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 000-51497**

Dear Dr. Qiao:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief