



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 20, 2009

Mr. Senshan Yang  
Chief Executive Officer  
China Medicine Corporation  
Guangri Tower, Suite 702  
No. 8 Siyou South, 1<sup>st</sup> Street  
Yuxiu District  
Guangzhou, China 510600

**Re: China Medicine Corporation**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 000-51379**

Dear Mr. Yang:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Healthcare Services