

Mail Stop 4561

October 26, 2006

Lu Jiang`an  
President and Principal Executive Officer  
Principal Financial Officer and Principal Accounting Officer  
Shanghai Yutong Pharma, Inc.  
No. 2020 Huqingping Rd.,  
Qingpu District  
Shanghai, 201702  
China

Re: Shanghai Yutong Pharma, Inc.  
Form 10-SB  
File No. 0-51811  
Filed July 13, 2006

Dear Lu Jiang`an:

You have requested this letter to satisfy the requirements of certain Chinese regulatory agencies. Accordingly, this is to inform you that on October 12, 2006 we completed our review of your Form 10-SB and have no further comments at this time.

Sincerely,

Elaine Wolff  
Branch Chief

cc (via facsimile): Michael Williams