



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

DIVISION OF  
CORPORATION FINANCE

October 20, 2010

Mr. Jinsheng Ren  
Chief Executive Officer  
Sincere Pharmaceutical Group  
No. 699-18 Xuan Wu Avenue,  
Xuan Wu District, Nanjing  
Jiangsu Province 210042  
People's Republic of China

**Re: Sincere Pharmaceutical Group  
Form 20-F for the Fiscal Year Ended December 31, 2009  
Filed June 30, 2010  
File Number: 001-33398**

Dear Mr. Ren:

We have completed our review of your Form 20-F and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief