



DIVISION OF  
CORPORATION FINANCE

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

October 12, 2010

Xiaochun Wang  
Chairman and Chief Executive Officer  
Tongjitang Chinese Medicines Company  
5th Floor, Block B  
Nanshan Medical Device Park  
1019 Nanhai Avenue, Nanshan District  
Shenzhen, 518067 Guangdong Province  
People's Republic of China

**Re: Tongjitang Chinese Medicines Company**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed June 30, 2010**  
**File No. 001-33340**

Dear Mr. Wang:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief