



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