



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2010

Hui Tian Tang  
Chief Executive Officer  
China BCT Pharmacy Group, Inc.  
No. 102, Chengzhan Road  
Liuzhou City, Guangxi Province, P.R.C. 545007

**Re: China BCT Pharmacy Group, Inc.**  
**Form 8-K Item 4.01**  
**Filed July 19, 2010**  
**File No. 333-145620**

Dear Mr. Tang:

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

Sincerely,

Ryan C. Milne  
Accounting Branch Chief

cc: Mitchell S. Nussbaum, Esq.  
Loeb & Loeb LLP.  
Via facsimile (212) 504-3013