



DIVISION OF
CORPORATION FINANCE

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

February 4, 2011

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.
Preliminary Revised Information Statement on Schedule 14C
Filed February 1, 2011
File No. 333-145620**

Dear Mr. Tang:

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

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director