



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