



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

Mail Stop 3030

November 10, 2009

Via U.S. Mail

Mr. Jinzhao Wu
Chief Executive Officer
China Northern Medical Device, Inc.
180 Hongqi Da Jie, Suite 400
Nangang District, Haerbing City
Heilongjiang Province, China 150090

Re: China Northern Medical Device, Inc.
Form 10-K for the Year Ended December 31, 2008
Filed April 6, 2009
File No. 000-53089

Dear Mr. Wu:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief