



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2019

Lei Liu  
Chief Executive Officer  
China Jo-Jo Drugstores, Inc.  
Hai Wai Hai Tongxin Mansion Floor 6  
Gong Shu District, Hangzhou City  
People's Republic of China 310008

**Re: China Jo-Jo Drugstores, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 23, 2019**  
**File No. 333-231702**

Dear Mr. Liu:

We have limited our review of your registration statement to those issues we have addressed in our comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Form S-1 Filed May 23, 2019

Incorporation of Certain Information by Reference, page 11

1. We note that you incorporate information by reference into your registration statement. However, to be eligible to incorporate by reference, you must have filed your annual report required under Section 13(a) or Section 15(d) of the Exchange Act for your most recently completed fiscal year. See General Instruction VII.C to Form S-1. Please amend the registration statement to include all disclosure required by Form S-1 or file your Form 10-K for the fiscal year ended March 31, 2019.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Lei Liu  
China Jo-Jo Drugstores, Inc.  
June 6, 2019  
Page 2

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Michael Killoy at (202) 551-7576 or Brigitte Lippmann at (202) 551-3713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Elizabeth Chen