



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

DIVISION OF  
CORPORATION FINANCE

May 3, 2016

Via E-mail

Mr. Zixin Shao  
Chief Financial Officer  
China Nepstar Chain Drugstore Ltd.  
25F, Neptunus Yinhe Keji Building  
No.1, Kejizhong 3rd Road  
Nanshan District, Shenzhen  
Guangdong Province 518057  
People's Republic of China

**Re: China Nepstar Chain Drugstore Ltd.  
Amendment No. 2 to Schedule 13E-3  
Filed April 29, 2016 by China Nepstar Chain Drugstore Ltd., Mr. Simin  
Zhang et al.  
File No. 005-83664**

Dear Mr. Shao:

We have reviewed your filing and have the following comments.

Opinion of the Special Committee's Financial Advisor, page 37

1. We note your response to prior comment 4. The response states that the implied premiums analyses are illustrative and informative only and are not presented to offer conclusions on valuation. Items 1015(a) and (b)(6) of Regulation M-A require a summary concerning the material elements of these reports, regardless of whether those elements offer conclusions on valuation. As noted in our prior comment, the implied premiums analyses in these reports appear to demonstrate that the offer price is materially below the mean and median of numerous comparable transactions, and this information appears material to security holders. Please summarize this element of both reports in the disclosure document, or provide an analysis as to how these analyses are not material.

Equity Pledge Agreements, page 55

2. Disclosure in this section incorporates by reference descriptions of related party transactions included in your annual report on Form 20-F for the most recently completed fiscal year. Please provide the authority on which you rely to incorporate this information by reference into the Rule 13e-3 disclosure document published, sent or given to security holders. Otherwise, please delete this reference and include these

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descriptions in your disclosure document, or, if you determine that these transactions are not in fact material or required disclosure, you may simply delete the reference.

You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Stephanie Tang, Esq.  
Shearman & Sterling LLP