



DIVISION OF
CORPORATION FINANCE

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

March 30, 2011

Mr. Ronghua Wang
Chief Executive Officer
Biostar Pharmaceuticals, Inc.
No. 588 Shiji Xi Avenue
Xianyang, Shaanxi Province
The People's Republic of China

Re: Biostar Pharmaceuticals, Inc.
Form 10-K for the Year Ended December 31, 2009
Filed March 31, 2010
File No. 001-34708

Dear Mr. Wang:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief