



DIVISION OF
CORPORATION FINANCE

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

June 13, 2011

Mr. Zhen Jiang Wang
Chief Executive Officer
First China Pharmaceutical Group, Inc.
Number 504, West Ren Min Road
Kunming City, Yunnan Province
People's Republic of China 650000

**Re: First China Pharmaceutical Group, Inc.
Amendment No. 5 to Form 8-K
Filed April 29, 2011
File No. 000-54076**

Dear Mr. Wang:

We have reviewed your supplemental response letter dated May 23, 2011 as well as your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply 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 filing and the information you provide in response to these comments, we may have additional comments.

Form 8-K
Item 2.01 Completion of Acquisition or Disposition of Assets.

Exhibit 99.1(a)
Kun Ming Xin Yuan Tang Pharmacies Co. Ltd
Financial Statements
December 31, 2009, 2008 and 2007

1. We note your response to our comment 2 from our letter dated May 9, 2011. We await your response regarding the classification of the Due from Related Party.

Exhibit 99.2(a)

First China Pharmaceutical Group, Inc.

Pro-Forma Consolidated Financial Statements

As of and for the years ended March 31, 2010 and December 31, 2009

2. We note your responses to our comments 3-7 regarding the nomination and election of members to the board of directors from our letter dated May 9, 2011. We also note that you have subsequently filed an amended Form 10-Q for the quarterly period ending December 31, 2010, and a Form S-1, for which you have apparently revised your accounting for the Exchange Agreement to record it as a reverse merger. With a view towards clarification, please explain how you determined that FCPG HK, and its wholly owned subsidiary XYT, is the accounting acquirer in accordance with US GAAP.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Joseph Cascarano, Staff Accountant, at (202) 551-3376 or Robert Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Kate Beukenkamp, Staff Attorney, at (202) 551-6971 or Celeste Murphy, Legal Branch Chief, at (202) 551-3257 with any other questions.

Sincerely,

Larry Spigel
Assistant Director