



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2011

Via Facsimile

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. 6 to Form 8-K  
Filed July 15, 2011  
File No. 000-54076**

Dear Mr. Wang:

We have reviewed your supplemental response letter dated August 11, 2011 as well as your filing and have the following comment.

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 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 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 one from our letter dated August 3, 2011. We do not agree that a receivable related to stock purchases by employees is analogous to your facts and circumstances. Therefore, we continue to believe the reclassified line item should be characterized as distributions to shareholder/CEO.

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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 S. 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,

/s/ Robert S. Littlepage for

Larry Spigel  
Assistant Director