



DIVISION OF  
CORPORATION FINANCE

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

December 13, 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.**  
**Form 8-K**  
**Filed September 21, 2010**  
**File No. 000-54076**

Dear Mr. Wang:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel  
Assistant Director

cc: Mark C. Lee, Esq.  
Greenberg Traurig, LLP