



DIVISION OF  
CORPORATION FINANCE

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

July 22, 2011

Via E-mail

Yunlu Yin

Chief Executive Officer

Global Pharm Holdings Group, Inc.

25/F New World Center

No. 6009 Yitian Road

Futian District, Shenzhen

People's Republic of China 518026

**Re: Global Pharm Holdings Group, Inc.**  
**Form 10-K for Fiscal Year Ended February 28, 2010**  
**Filed May 27, 2010**  
**Form 8-K**  
**Filed August 13, 2010**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed April 13, 2011**  
**File No. 333-152286**

Dear Mr. Yin:

We have completed our review of your filings. 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 filings 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 filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services