



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2012

Via E-mail

Guixiong Qiu, CEO  
Tanke Biosciences Corporation  
Room 2801, East Tower of Hui Hao Building  
No. 519 Machang Road  
Pearl River New City, Guangzhou  
People's Republic of China 510627

**Re: Tanke Biosciences Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed March 31, 2011**  
**Form 10-K for Fiscal Year Ended December 31, 2011**  
**Filed April 16, 2012**  
**File No. 000-53529**

Dear Mr. Qiu:

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 include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief