



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2011

via U.S. mail and facsimile

Wang Youngsheng  
China Du Kang Co., Ltd.  
Town of Dukang, Baishui County, Shaanxi province,  
CHINA  
A-28, Van Metropolis, #35 Tangyan Road,  
Xi'an, Shaanxi, PRC,  
710065

**RE: China Du Kang Co., Ltd.**  
**Form 8-K filed January 5, 2011**  
**File No.: 0-53833**

Dear Mr. Wang:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Brian McAllister  
Staff Accountant  
Office of Beverages, Apparel, and  
Health care Services