

Mail Stop 3561

August 28, 2008

Han Xioa-Yan  
Chief Financial Officer  
China Sky One Medical, Inc.  
Room 1706, No. 30 Di Wang Building  
Gan Shui Road  
Nandang District, Harbin 150001  
People's Republic of China

**Re: China Sky One Medical, Inc.  
Form 10-KSB/ Amendment for Fiscal Year Ended December 31, 2006  
Filed November 8, 2007  
Form 10-QSB/Amendment for Fiscal Quarter Ended June 30, 2006  
Filed December 18, 2007  
Form 10-QSB/Amendment for Fiscal Quarter Ended September 30,  
2006  
Filed December 18, 2007  
File No. 0-26059**

Dear Han Xioa-Yan:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services