



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

September 7, 2010

Via U.S. Mail

Mr. Jianquan Li  
Chief Executive Officer  
Winner Medical Group Inc.  
Winner Industrial Park, Bulong Road  
Longhua, Shenzhen City, 518109  
People's Republic of China

**Re: Winner Medical Group Inc.**  
**Form 10-K for fiscal year ended September 30, 2009**  
**Filed December 7, 2009**  
**File No. 1-34484**

Dear Mr. Li:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Accounting Branch Chief