

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 31, 2008

Mr. Shaoming Li  
Chief Executive Officer  
Renhuang Pharmaceuticals, Inc.  
No. 281 Taiping Road, Taiping district  
Harbin, Heilongjiang Province, 150050  
P.R. China

**Re: Renhuang Pharmaceuticals, Inc.**  
**Item 4.02 Form 8-K**  
**File No. 000-24512**

Dear Mr. Li:

We have completed our review of your Item 4.02 disclosure as provided in Form 8-K filed on July 14, 2008 and have no further comment at this time.

Sincerely,

Kei Ino  
Staff Accountant