

Mail Stop 4720

November 18, 2009

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

Re: Renhuang Pharmaceuticals, Inc.
Item 4.02 Form 8-K filed October 1, 2009
Item 4.02 Form 8-K/A filed November 13, 2009
File No. 0-24512

Dear Mr. Li:

We have completed our review of your Item 4.02 Form 8-K and 8-K/A filed October 1, 2009 and November 13, 2009, respectively, and have no further comments at this time.

Sincerely,

Sasha Singh Parikh
Staff Accountant