

Via Facsimile and U.S. Mail  
Mail Stop 4720

January 14, 2010

Mr. Shaoming Li  
Chairman, President and Chief Executive Officer  
Renhuang Pharmaceuticals, Inc.  
No. 218, Taiping, Taiping District  
Harbin, Heilongjiang Province,  
P.R. China 150050

**Re: Renhuang Pharmaceuticals, Inc.**  
**Form 10-K for the Period Ended October 31, 2008**  
**Filed September 9, 2009 and amended December 8, 2009**  
**File No. 00-24512**

Dear Mr. Li:

We have reviewed your October 26, 2009 response to our September 18, 2009 letter as well as your amended Form 10-K filed on December 8, 2009. We have the following comment. In our comment, we ask you to provide us with information to better understand your disclosure. After reviewing this information, we may raise additional comments.

**Form 10-K Amendment No. 1 filed December 8, 2009**

Item 9A(T) – Controls and Procedures, page 33

1. Please tell us why you did not discuss your rebate calculation error as a material weakness here. If you did not consider it a material weakness, explain why it is not a material weakness.

\* \* \* \*

Please respond to this comment within 10 business days or tell us when you will provide us with a response. Please furnish a letter that provides the requested information. Detailed letters greatly facilitate our review. Please furnish your letter on EDGAR under the form type label CORRESP.

Mr. Shaoming Li  
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Please contact Kei Ino, Staff Accountant, at (202) 551-3659 or Lisa Vanjoske, Assistant Chief Accountant, at (202) 551-3614, if you have questions regarding these comments. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief Accountant