

Mail Stop 3561

August 13, 2008

Mr. Wenxia Guo  
President and Chief Executive Officer  
Worldwide Biotech and Pharmaceutical Company  
4 Fenghui South Road, Jie Zuo Mansion, 15<sup>th</sup> Floor, A10-11501  
Xi'an, Shaanxi, P.R. China 710075

**Re: Worldwide Biotech and Pharmaceutical Company**  
**Item 4.01 Form 8-K**  
**Filed June 27, 2008**  
**File No. 001-06914**

Dear Mr. Guo:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant