

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 2, 2010

Mr. Guihua Lan  
Chief Executive Officer and Chairman of the Board  
China Shenghuo Pharmaceutical Holdings, Inc.  
No. 2, Jing You Road  
Kunming National Economy & Technology District  
People's Republic of China 650217

**Re: China Shenghuo Pharmaceutical Holdings, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Quarterly Period Ended June 30, 2009  
File No. 001-33537**

Dear Mr. Lan:

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

Sincerely,

Gustavo A. Rodriguez  
Branch Chief