



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 20, 2010

Mr. Albert Chen, Chief Financial Officer  
China Cord Blood Corporation  
48<sup>th</sup> Floor, Bank of China Tower  
1 Garden Road  
Central, Hong Kong S.A.R.

**Re: China Cord Blood Corporation  
Form 20-F for the Year Ended March 31, 2010  
Filed July 16, 2010  
File No. 001-34541**

Dear Mr. Chen:

We have completed our review of your Form 20-F and related filings and do not have any further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services

cc: via facsimile  
Mitchell S. Nussbaum, Esq.  
Loeb & Loeb, LLP  
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