



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

September 2, 2009

Mr. Jingjun Hu
Chairman
Hong Kong Winalite Group, Inc.
1204-06, 12/F Wai Fung Plaza, 664 Nathan Road, Mongkok
Kowloon, Hong Kong

Re: **Hong Kong Winalite Group, Inc.**
Item 4.01 Form 8-K
Filed July 30, 2009
File No. 333-83375

Dear Mr. Hu:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Dave Walz
Staff Accountant
Office of Beverages, Apparel and
Healthcare Services