



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 27, 2009

Via U.S. mail and facsimile

Mr. Wei Li
Chief Executive Officer
Kiwa Bio-Tech Products Group Corporation
310 N. Indian Hill Blvd., #702
Claremont, CA 91711

**Re: Kiwa Bio-Tech Products Group Corporation
Preliminary Proxy Statement
Filed September 23, 2008, as Amended October 28, 2008
Definitive Proxy Statement
Filed November 13, 2008, as Amended November 19, 2008
File No. 0-33167**

Dear Mr. Li:

This is to confirm that on November 19, 2008 we informed your company that we had no further comments on the above-referenced filing.

Please contact Norman Gholson at (202) 551-3237 or, in his absence, Timothy Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

H. Roger Schwall
Assistant Director

cc: T. Levenberg
N. Gholson
via facsimile
Ms. Yvonne Wang, Secretary
Kiwa Bio-Tech Products Group Corporation
(909) 992-3301