



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