



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

November 19, 2009

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, Amendment No. 2  
Filed November 3, 2009  
Form 10-K/A for the Fiscal Year Ended December 31, 2008  
Filed September 25, 2009  
Form 10-Q/A for the Fiscal Quarter Ended March 31, 2009  
Filed September 25, 2009  
Form 10-Q/A for the Fiscal Quarter Ended June 30, 2009  
Filed September 25, 2009  
Response Letters Dated September 24, 2009 and November 3, 2009  
File No. 0-33167**

Dear Mr. Li:

We have completed our review of your Preliminary Proxy Statement filing and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director