



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2017

Yvonne Wang  
Chief Executive Officer  
Kiwa Bio-Tech Products Group Corporation  
3200 Guasti Road, Ste. 100  
Ontario, California 91761

**Re: Kiwa Bio-Tech Products Group Corporation**  
**Form 8-K**  
**Furnished October 11, 2017**  
**File No. 000-33167**

Dear Ms. Wang:

We have completed our review of your filing on November 28, 2017. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Heather Clark

Heather Clark  
Staff Accountant