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Mail Stop 4720

April 26, 2010

Mr. Chunxiang Li  
Chief Financial Officer  
China Vitup Health Care Holdings, Inc.  
108-1 Nashan Road  
Zhongshan District  
Dalian, P.R.C.

**Re: Item 4.01 Form 8-K**  
**Filed April 20, 2010**  
**File No. 000-52489**

Dear Mr. Li:

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

Sincerely,

Tabatha Akins  
Staff Accountant