



**KABANI & COMPANY, INC.**

**Certified Public Accountants**

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July 11, 2011

Office of the Chief Accountant  
Securities and Exchange Commission  
100 F Street North East  
Washington, DC 20549

Re: CHINA VITUP HEALTH CARE HOLDINGS, INC.

File No. 000-52489

We have read the statements that we understand CHINA VITUP HEALTH CARE HOLDINGS, INC. will include under Item 4.01 of the Form 8-K report, dated July 07, 2011 that it will file regarding the recent change of auditors. We agree with such statements made regarding our firm.

Very truly yours,

*Kabani & Company, Inc.*