



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

DIVISION OF
CORPORATION FINANCE

April 6, 2011

Via Email

Haoji Xia
Chief Executive Officer
FitwayVitamins, Inc.
c/o Chongqing Zhongbao Investment Group Limited Liability Company
No. 7 Minsheng Road, Yuzhong District
Chongqing, The People's Republic of China

**Re: FitwayVitamins, Inc.
Item 4.01 Form 8-K
Filed March 16, 2011
File No. 0-54204**

Dear Mr. Xia:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief