

Mail Stop 6010

May 15, 2007

Dondong Lin
Chief Executive Officer
Sunwin International Neutraceuticals, Inc.
6 Youpeng Road
Qufu, Shandong, China

**Re: Sunwin International Neutraceuticals, Inc.
Registration Statement on Form SB-2
Filed April 27, 2007
File No. 333-142419**

Dear Ms. Lin:

We have reviewed your May 11, 2007 correspondence and have the following comment. Where indicated, we think you should revise your document in response to the comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. We note your response to comment 2, and we reissue the comment. Since (a) you state on page 71 that Peter Fulton is an affiliate of a broker-dealer and (b) he is not a broker-dealer who received the securities as compensation for underwriting activities, your filing must either identify him as an underwriter or include the following two representations:
 - Mr. Fulton received his securities in the ordinary course of business; and
 - At the time he received the securities to be resold, he had no agreement or understanding, directly or indirectly, with any person to distribute the securities.

If the shares were transferred to Mr. Fulton as his compensation for working on the private placement, and if you commonly pay him with securities rather than cash, you may consider these factors in determining whether you are able to make the first representation.

* * *

As appropriate, please amend your registration statement in response to this comment. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the

Dondong Lin
Sunwin International Neutraceuticals, Inc.
May 15, 2007
Page 3

Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Greg Belliston at (202) 551-3861 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: James M. Schneider, Esq.
Schneider Weinberger & Beilly, LLP
2200 Corporate Boulevard N.W., Suite 210
Boca Raton, Florida 33431