

Via Facsimile and U.S. Mail
Mail Stop 4720

April 22, 2010

Mr. Dongdong Lin
Chief Executive Officer, and Director
Sunwin International Neutraceuticals, Inc.
6 Shengwang Avenue
Qufu, Shangdon, China 273100

Re: Sunwin International Neutraceuticals, Inc.
From 10-K for the Period Ended April 30, 2009
Filed July 29, 2009
File No. 000-53595

Dear Mr. Lin:

We have reviewed your March 5, 2010 response to our February 1, 2010 letter and have the following comments. In our comments, we ask you to provide us with information to better understand your disclosure. Where a comment requests you to revise disclosure, the information you provide should show us what the revised disclosure will look like and identify the annual or quarterly filing, as applicable, in which you intend to first include it. If you do not believe that revised disclosure is necessary, explain the reason in your response. After reviewing the information provided, we may raise additional comments and/or request that you amend your filing.

Consolidated Financial Statements
Note 7 – Income Taxes, page F-15

1. In your response to our previous comment one you indicate that your “permanent differences” relate to the issuance/grant of stock/equity instruments for services that you deem no Federal or state tax benefits will result. Although permanent differences are no longer defined in GAAP, the term generally implies a difference that by practice of law will not reverse in the future. The types of differences you identify appear to typically be treated as temporary differences under ASC 718-740-25. Please tell us why these differences are not temporary differences, why they will not reverse in the future and how your accounting treatment complies with GAAP with reference to the authoritative literature you relied upon.

Mr. Dongdong Lin
Sunwin International Neutraceuticals, Inc.
April 22, 2010
Page 2

General

2. In our comment letter we asked you to acknowledge three statements for us directly from the company. Please have a duly authorized officer of the company provide this statement separately on EDGAR by acknowledging that:
- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
 - staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
 - the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter with your responses that keys your responses to our comments. Detailed cover letters greatly facilitate our review.

Please contact Kei Nakada, Staff Accountant, at (202) 551-3659 or Mark Brunhofer, Senior Staff Accountant, at (202) 551-3638 if you have questions regarding the processing of your response as well as any questions regarding comments on the financial statements and related matters. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant