



DIVISION OF  
CORPORATION FINANCE

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

July 16, 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 completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief