



DIVISION OF
CORPORATION FINANCE

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

October 22, 2010

Ms. Thum May Yin
Chief Financial Officer
Mezabay International, Inc.
800 5th Avenue, Suite 4100
Seattle, WA 98104

Re: Mezabay International, Inc.
Form 8-K filed September 28, 2009
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-K for the Fiscal Year Ended December 31, 2008
Form 10-KSB for the Fiscal Year Ended December 31, 2007
File No. 0-30013

Dear Ms. Yin:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief