



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 5<sup>th</sup> 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