



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-5546

November 10, 2009

Ms. Jacquelyn A. Hart  
Buchanan Ingersoll & Rooney PC  
620 Eighth Avenue, 23<sup>rd</sup> Floor  
New York, NY 10018

**Re: SOKO Fitness & Spa Group, Inc. (the "Company")**  
**File No. 333-132429**

Dear Ms. Hart:

In your letter dated November 2, 2009, you have requested that the Staff waive the requirement to provide financial statements for Yoga Wave as required by Rule 3-05 of Regulation S-X. The transaction was consummated on March 1, 2008 and the pre-acquisition financial statements were required to be filed in a Form 8-K subsequent to the reverse merger consummated on April 11, 2008. Your waiver requests pertains to the exclusion of the financial statements from a Form 8-K in 2008 and from the registration statement on Form S-1 currently under review by the Staff.

We understand from your letter that the transaction was significant at a level of 20.1% under the investment test but was not significant applying the income test or the asset test. The Form S-1 currently on file includes audited financial statements of the Company for the years ended May 31, 2009 and 2008. Therefore, Yoga Wave has been included in the audited financial statements of the company for 15 months.

We are unable to waive the requirement for separate pre-acquisition financial statements as it pertains to the Form 8-K filed in conjunction with the reverse merger. However, we will not object to the 15 months of audited post-acquisition financial statements of the Company satisfying the requirements of Regulation S-X Rule 3-05 for purposes of the Form S-1. The Staff's conclusion is based solely on the information included in your letter. Different or additional material information could lead to a different conclusion. If you have any questions regarding this letter, please call me at (202) 551-3403.

Sincerely,

Steven Jacobs  
Associate Chief Accountant