



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2013

Via E-mail

Mr. Guoqing Jiang  
President, Chief Executive Officer, and Chief Accounting Officer  
Tianyin Pharmaceutical Co., Inc.  
23rd Floor, Unionsun Yangkuo Plaza  
No.2, Block 3, Renmin Road South  
Chengdu, 610041  
Peoples Republic of China

Re: Tianyin Pharmaceutical Co., Inc.  
File No. 001-34189

Dear Mr. Jiang:

We note that your June 30, 2013 and 2012 financial statements were audited by Patrizio & Zhao LLC. On September 30, 2013, the Securities and Exchange Commission ("SEC") denied Patrizio & Zhao LLC the privilege of appearing or practicing before the Commission as an accountant. You can find a copy of the order at <http://www.sec.gov/litigation/admin/2013/34-70562.pdf>

As Patrizio & Zhao LLC is barred from practicing before the SEC, you may not include its audit reports in your filings with the Commission after September 30, 2013. If Patrizio & Zhao LLC audited a year that you are required to include in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that year.

Please advise us by no later than October 21, 2013 as to how you intend to address this matter. If you have any questions, you can reach me at 202-551-3679.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant