

Mail Stop 4561

July 3, 2008

Zhiguang Zhang  
Chief Executive Officer  
YaFarm Technologies, Inc.  
197 Route 18 South  
Suite 3000, PMB 4157  
East Brunswick, NJ 08816

**Re: YaFarm Technologies, Inc.  
Revised Preliminary Information Statement on Schedule 14C  
Filed July 3, 2008  
File No. 0-52739**

Dear Mr. Zhang:

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

Sincerely,

David L. Orlic  
Special Counsel

cc: Via Facsimile (949) 635-1244  
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