



DIVISION OF
CORPORATION FINANCE

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

July 2, 2013

Via Facsimile

Jean Mann
Chief Executive Officer
Multi-Corp International Inc.
3651 Lindell Road, Suite D414
Las Vegas, NV 89103

**Re: Multi-Corp International Inc.
Item 4.01 Form 8-K
Filed April 18, 2013
Item 4.01 Form 8-K/A
Filed May 16, 2013
Item 4.01 Form 8-K/A
Filed July 1, 2013
File No. 000-54252**

Dear Mrs. Mann:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Suying Li

Suying Li
Staff Accountant