



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2010

Mr. YongMing Feng  
Chief Executive Officer  
USA Therapy, Inc.  
Xiangdong Road, Shangsong Village  
Baoji City, Fufeng County  
Shaanxi Province, the People's Republic of China 722205

**Re: USA Therapy, Inc.**  
**Form 8-K filed August 12, 2010**  
**File No. 1-34771**

Dear Mr. Feng:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 4.01

1. We note that your disclosure indicates that your newly engaged accountant did not provide either written or oral advice that was an important factor considered by the registrant in reaching a decision to change your independent registered public accounting firm. However, Regulation S-K Item 304 (a)(2) requires the disclosure of any consultations in which the advice of the new accountant was an important factor considered by the registrant in reaching a decision as to the accounting, auditing or financial reporting issue. Please clarify to us and in an amendment to your Form 8-K whether there were any such consultations with the new accountant during the past two fiscal years or the interim period.

Mr. Yongming Feng  
USA Therapy, Inc.  
August 16, 2010  
Page 2

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will respond. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call me at (202) 551-3432.

Sincerely,

William H. Demarest  
Staff Accountant