



DIVISION OF  
CORPORATION FINANCE

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

September 9, 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 completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

William H. Demarest  
Staff Accountant