



DIVISION OF  
CORPORATION FINANCE

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

October 29, 2010

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.  
Preliminary Information Statement on Schedule 14C  
Supplemental Responses Filed October 12, 2010 and October 22, 2010  
File No. 001-34771**

Dear Mr. Feng:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Karen J. Garnett  
Associate Director

cc: Marc Ross  
Sichenzia Ross Friedman Ference LLP  
Via *facsimile*: (212) 930-9725