



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 12, 2015

Brian Yamauchi  
Chief Financial Officer  
Yummy Flies, Inc.  
1848 South Lamar Ct.  
Lakewood, CO 80232

**Re: Yummy Flies, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed on April 15, 2015**  
**Form 10-Q for the Quarter Ended March 31, 2015**  
**Filed on May 20, 2015**  
**File No. 000-54888**

Dear Mr. Yamauchi:

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/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure