



DIVISION OF
CORPORATION FINANCE

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

April 17, 2014

Via E-mail

Craig McCannell
Chief Financial Officer
Yappn Corp.
1001 Avenue of the Americas, 11th Floor
New York, NY 10018

Re: Yappn Corp.
Form 10-K for the Fiscal Year Ended May 31, 2013
Filed September 13, 2013
File No. 000-55082

Dear Mr. McCannell:

We have completed our review of your filing. 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 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. 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 the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief