



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2013

Via E-mail

Hsin-Lung Lin  
Chief Executive Officer  
Yambear Bio-Tech, Inc.  
3F., No. 10, Yuanxi 2<sup>nd</sup> Rd.  
Pingtung Agricultural Biotechnology Park  
Changzhi Township, Pingtung 908  
Taiwan, Republic of China

**Re: Yambear Bio-Tech, Inc.  
Amendment No. 3 to Registration Statement on Form S-1  
Filed August, 2 2013  
File No. 333-186689**

Dear Mr. Lin:

We have reviewed amendment no. 3 to your registration statement and your response letter filed on August 2, 2013 and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Financial Statements  
General

1. Please update your financial statements as required by Rule 8-08 of Regulation S-X.

Hsin-Lung Lin  
Yambear Bio-Tech, Inc.  
August 14, 2013  
Page 2

You may contact Sasha Parikh at (202) 551- 3627 or Donald Abbott at (202) 551-3608 if you have questions regarding comments on the financial statements and related matters. Please contact Johnny Gharib at (202) 551-3170, Daniel Greenspan at (202) 551-3623 or me at (202) 551-3715 with any other questions.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler  
Assistant Director

cc: Via E-mail  
Ryan Nail, Esq.  
The Chiang Law Offices, P.C.  
1700 North First Street, Suite 343  
San Jose, CA 95112