



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2019

Afame Onwuka  
Chief Executive Officer and President  
Yungasi, Inc.  
54 Scarboro Ave.  
Staten Island, NY 10305

**Re: Yungasi, Inc.**  
**Form S-1**  
**Filed September 19, 2019**  
**File No. 333-233833**

Dear Mr. Onwuka:

Our preliminary review of your filing indicates that it fails to comply with the requirements of the Securities Act of 1933, the related rules and regulations, and the requirements of the form. Because of these serious deficiencies, you should not assume that your filing may be relied upon for the purposes of Section 5(c) or for compliance with any other rule or regulation.

We will not perform a detailed examination of the filing and we will not issue comments on the filing at this time. We suggest that you consider filing a substantive amendment to correct the deficiencies. If you were to request acceleration of the effective date of the filing in its present form, we would likely recommend that the Commission deny your request.

Please contact XXXXXX with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance