



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2023

Peter Thawngmung  
Chief Executive Officer  
Yo-Health Inc.  
990 Gerry Avenue  
Lido Beach, NY 11561

**Re: Yo-Health Inc.**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**Amendment No. 1 to Form 10-K for the fiscal year ended December 31, 2022**  
**File No. 0-56521**

Dear Peter Thawngmung:

We issued comments to you on the above captioned filing on June 20, 2023. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 6, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact Charles Eastman at (202) 551-3794 or Jean Yu at (202) 551-3305 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing