



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2022

Meir Avitan  
Chief Executive Officer  
Yuka Group Inc  
1815 NE 144th Street  
North Miami, FL 33181

**Re: Yuka Group Inc**  
**Post Qualification Amendment No. 1 to Form 1-A**  
**Filed March 15, 2022**  
**File No. 024-11796**

Dear Mr. Avitan:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services