



DIVISION OF
CORPORATION FINANCE

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

May 18, 2011

Via E-mail to Veronica Chen

Li Liu, Chief Executive Officer
Yayi International Inc.
No. 9 Xingguang Road,
Northern Industrial Park of Zhongbei Town,
Xiqing District, Tianjin 300384, China

**Re: Yayi International Inc.
Amendment No. 3 to Registration Statement on Form S-1
Filed March 29, 2011
Amendment No. 4 to Registration Statement on Form S-1
Filed May 5, 2011
File No. 333-170172**

Dear Ms. Liu:

We have reviewed your amendments, and your letter dated May 5, 2011, and we have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply 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 these comments, we may have additional comments.

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Amendment No. 3 to Registration Statement on Form S-1

Financial Statements for the Nine Months Ended December 31, 2010, page F-3

Notes to Condensed Consolidated Financial Statements, page F-9

2. Summary of Significant Accounting Policies, page F-9

Slotting fees, page F-10

1. We note your response to comment one in our letter dated April 14, 2011. Based on the nature and terms of your arrangements with your distributors with respect to slotting fees, we do not believe sufficient basis exists to support accounting for these fees as amortizable assets and do not concur with your accounting for these costs. Rather, we believe the appropriate accounting for these costs is to record them as an offset to revenue as they are incurred. Revise your financial statements accordingly. In connection with this, we remind you of the requirements of Item 4.02 of Form 8-K.
2. Please provide us, as supplemental information, a reconciliation of the amounts disclosed in the fourth paragraph of your response to the amounts disclosed in Note 2 to the financial statements included in the amended Form S-1 filed March 29, 2011.

Closing Comments

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 Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Sandra Eisen, Staff Accountant, at (202) 551-3864 or Brad Skinner, Senior Assistant Chief Accountant, at (202) 551-3489 if you have questions regarding comments on the financial statements and related matters. Please contact Alexandra M. Ledbetter at (202) 551-3317 or me at (202) 551-3611 with any other questions.

Sincerely,

/s/ A.N Parker

Anne Nguyen Parker
Branch Chief