



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2024

Lina Liu  
Chief Financial Officer  
Yubo International Biotech Ltd  
Room 105, Building 5, 31 Xishiku Avenue  
Xicheng District, Beijing, China 100034

**Re: Yubo International Biotech Ltd**  
**Form 10-K filed April 12, 2024**  
**File No. 000-21320**

Dear Lina Liu:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services