



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 28, 2010

Alfred E. Brennan, Jr.
Chairman
Young Innovations, Inc.
13705 Shoreline Court East
Earth City, Missouri 63045

Re: Young Innovations, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 16, 2010
File No. 0-23213

Dear Mr. Brennan:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Tim Buchmiller
Senior Attorney