



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2012

Via E-mail

Dr. Guoqing Jiang  
Chief Executive Officer  
Tianyin Pharmaceutical Co., Inc.  
23<sup>rd</sup> Floor, Unionsun Yangkuo Plaza  
No. 2, Block 3, Renmin Road South, Chengdu, P.R. China, 610041

**Re: Tianyin Pharmaceutical Co., Inc.  
Post-Effective Amendment No. 2 to Form S-1  
Filed June 13, 2012  
File No. 333-163563**

Dear Dr. Jiang:

We have limited our review of your registration statement to the following comment. In our comment, 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 comment applies 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 this comment, we may have additional comments.

FORM S-1

Incorporation of Certain Information by Reference, page 18

1. On April 5, 2012, we issued a comment to you with respect to Post-Effective Amendment No. 1. That comment also applies to this Post-Effective Amendment No. 2. We note the language on page 18 of your filing indicating that documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended, prior to the filing of a subsequent post-effective amendment shall be deemed to be incorporated by reference into this registration statement. Please note that you are not eligible to include forward incorporation by reference of subsequently filed documents under Form S-1. Accordingly, please revise your disclosure to remove reference to incorporation by reference of documents filed subsequent to the filing of your current registration statement.

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.

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

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above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Nandini Acharya or me at (202) 551-3715 with any questions.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey Riedler  
Assistant Director