



DIVISION OF  
CORPORATION FINANCE

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

October 16, 2013

Via E-mail

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

**Re: Tianyin Pharmaceutical Co, Inc.  
Item 4.01 Form 8-K  
Filed October 8, 2013  
File No. 001-34189**

Dear Dr. Tong:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant