

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

DIVISION OF CORPORATION FINANCE

January 23, 2012

<u>Via E-mail</u> Tinghe Yan Chief Executive Officer China YCT International Group, Inc. c/o Shandong Spring Pharmaceutical Co., Ltd Economic Development Zone Gucheng Road Sishui County Shandong Province People's Republic of China 273200

## Re: China YCT International Group, Inc. Preliminary Information Statement on Schedule 14C Filed January 13, 2012 File No. 000-53600

Dear Mr. Yan:

We have limited our review of your information statement to those issues we have addressed in our comment. Please respond to this letter by amending your information statement as requested. 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 information statement and the information you provide in response to this comment, we may have additional comments.

## Purpose and Effects of the Corporate Action, page 3

1. Please amend your information statement to state whether or not you have any plans, agreements, understandings, etc. to issue any of the newly-authorized shares of your common stock in addition to those shares that you may issue to LY Research Corporation. If you have any such plans please provide all material information necessary to describe them. If you have no such plans, agreements, understandings, etc., you should amend your information statement to so state.

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 Exchange Act of 1934 and all applicable Exchange 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. Tinghe Yan China YCT International Group, Inc. January 23, 2012 Page 2

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

Please contact Scot Foley at (202) 551-3383 or me at (202) 551-3715 with any other questions.

Sincerely,

/s/ Jeffrey Riedler

Jeffrey Riedler Assistant Director

cc: Steven W. Schuster, Esq. McLaughlin & Stern LLP 260 Madison Avenue New York, NY 10016