

DIVISION OF CORPORATION FINANCE

April 7, 2021

Raymond Fu Chief Executive Officer Uonlive Corporation 1107, Lippo Centre Tower 1 89 Queensway Admiralty, Hong Kong

> Re: Uonlive Corporation Registration Statement on Form 10-12G Filed February 4, 2021 File No. 000-26119

Dear Mr. Fu:

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 Technology

cc: Timothy Lam