

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

October 14, 2022

Fei Wang Chief Executive Officer Yong Bai Chao New Retail Corporation 3209, South Building, Building 3, No. 39 Hulan West Road, Baoshan District Shanghai, People's Republic of China, 200443

> Re: Yong Bai Chao New Retail Corporation Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 31, 2022 File No. 000-56129

Dear Fei Wang:

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 Manufacturing