

DIVISION OF CORPORATION FINANCE

May 25, 2021

Li Xudong Chief Executive Officer Cereplast, Inc. Room 2707, Global Mansion, Zhengbian Road, Jishui District, Zhengzhou City, Henan Provence 450000 China

> Re: Cereplast, Inc. Registration Statement on Form 10-12G Filed March 1, 2021 File No. 000-56252

Dear Ms. Xudong:

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 Life Sciences

cc: William Barnett, Esq.