



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

DIVISION OF  
CORPORATION FINANCE

February 25, 2019

Zhang Shufang  
Chief Executive Officer & Chief Financial Officer  
Chee Corp.  
Guo Fu Center, No. 18 Qin Ling Road, Laoshan District  
Qingdao, 266000, China

**Re: Chee Corp.**  
**Form 10-K for the year ended January 31, 2018**  
**Filed May 16, 2018**  
**File No. 333-216868**

Dear Ms. Shufang:

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 and  
Construction