



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

DIVISION OF  
CORPORATION FINANCE

January 6, 2022

Peng Sun  
Chief Executive Officer  
AMBG, Inc.  
1185 Avenue of the Americas, Suite 301  
New York, NY 10036

**Re: AMBG, Inc.**  
**Amendment No. 2 to Registration Statement on Form 10**  
**Filed December 7, 2021**  
**File No. 000-56359**

Dear Mr. Sun:

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 Real Estate & Construction

cc: Hui Chen