

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

November 10, 2022

Weiming Cui
Chief Financial Officer, Secretary and Director
Liaoning Shuiyun Qinghe Rice Industry Co., Ltd.
No.3205-3209, South Building, No.3,
Intelligence Industrial Park, No.39 Hulan West Road,
Baoshan District, Shanghai, China

Re: Liaoning Shuiyun Qinghe Rice Industry Co., Ltd. Form 10-K for the Fiscal Year Ended April 30, 2022 File No. 000-30432

Dear Weiming Cui:

We issued comments on the above captioned filing on August 24, 2022. On September 22, 2022, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency s EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff s decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Eric McPhee at 202-551-3693 or Robert Telewicz at 202-551-3438 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction