



DIVISION OF  
CORPORATION FINANCE

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

November 13, 2023

Chen Yuanhang  
Chief Executive Officer  
LVP AI Group Ltd.  
50 West Liberty Street, Suite 880  
Reno, Nevada 89501

**Re: LVP AI Group Ltd.**

**FORM 10-K FOR THE FISCAL YEAR ENDED JANUARY 31, 2023**

**FILED MAY 25, 2023**

**RESPONSE DATED MAY 15, 2023**

**FILE NO. 033-20966**

Dear Chen Yuanhang:

We issued comments to you on the above captioned filing on October 2, 2023. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by November 28, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Peter McPhun at 202-551-3581 or Wilson Lee at 202-551-3468 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Michael Gillespie