



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

DIVISION OF
CORPORATION FINANCE

January 24, 2024

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, 2022
Filed May 19, 2022
Form 10-K for the fiscal year ended January 31, 2023
Filed May 25, 2023
File No. 033-20966

Dear Chen Yuanhang:

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: Michael Gillespie