



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2023

Stanley Chan  
Chief Financial Officer  
Scientific Energy, Inc.  
Room K, 9F, Golden Dragon Centre  
105 Xian Xinghai Great Road  
Macau

**Re: Scientific Energy, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 000-50559**

Dear Stanley Chan:

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  
Disclosure Review Program

cc: William G. Hu, Esq.