



DIVISION OF  
CORPORATION FINANCE

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

February 27, 2020

Zhou Deng Hua  
Chief Executive Officer  
XT Energy Group, Inc.  
No.1, Fuqiao Village, Henggouqiao Town  
Xianning, Hubei, China 437012

**Re: XT Energy Group, Inc.**  
**Form 10-K for the Fiscal Year Ended July 31, 2019**  
**Filed October 15, 2019**  
**File No. 000-54520**

Dear Mr. Deng Hua:

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 Manufacturing