



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

DIVISION OF  
CORPORATION FINANCE

September 8, 2022

Liang Zhao  
Chief Executive Officer  
Zhanling International Limited  
Unit 305-306, 3/F, New East Ocean Centre  
No. 9 Science Museum Road  
Tsim Sha Tsui, Hong Kong 999077

**Re: Zhanling International Limited**  
**Form 10-KT for the Transition Period ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 000-54301**

Dear Mr. Zhao:

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 Energy & Transportation