



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

DIVISION OF  
CORPORATION FINANCE

July 20, 2023

Zhuang Richun  
Chief Executive Officer  
Kun Peng International Ltd.  
1F, Building 3, No 1001 Huihe South Street  
Banbidian Village  
Gaobeidian Town, Chaoyang District  
Beijing, PRC

**Re: Kun Peng International Ltd.**  
**Form 10-K for the Fiscal Year Ended September 30, 2022**  
**File No. 333-169805**

Dear Zhuang Richun:

We have completed our review of your filings. 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 Trade & Services

cc: Celia Velletri