



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2024

Tian Su Hua  
Chief Executive Officer  
Vanjia Corp  
4771 Sweetwater Blvd, #199  
Sugar Land, TX 77479

**Re: Vanjia Corp**  
**Form 10-K for the annual period ended December 31, 2023**  
**File No. 000-55508**

Dear Tian Su 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 Real Estate & Construction