



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2022

Juanzi Cui  
Chief Executive Officer  
MakingORG, INC.  
385 S. Lemon Avenue #E 301  
Walnut, CA 91789

**Re: MakingORG, INC.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 000-55260**

Dear Juanzi Cui:

We issued comments on the above captioned filing on August 15, 2022. On September 14, 2022, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Heather Clark at 202-551-3624 or Kevin Woody at 202-551-3629 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing