



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2023

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**  
**Form 10-K/A for the Year Ended December 31, 2021**  
**File No. 000-55260**

Dear Juanzi Cui:

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 Manufacturing