



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2023

Ding-Shin Chang  
President and Chief Executive Officer  
Phoenix Rising Companies  
641 10th Street  
Cedartown, Georgia 30125

**Re: Phoenix Rising Companies**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Response Dated September 7, 2022**  
**File No. 000-55319**

Dear Ding-Shin Chang:

We issued comments to you on the above captioned filing on October 7, 2022. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by February 6, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Scott Anderegg at 202-551-3342 or Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Thomas E. Puzzo