



DIVISION OF
CORPORATION FINANCE

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

August 21, 2020

Chiyuan Deng
Chief Executive Officer and Director
AB International Group Corp.
48 Wall Street, Suite 1009
New York, NY 10005

Re: AB International Group Corp.
Registration Statement on Form S-1
Filed August 14, 2020
File No. 333-246252

Dear Mr. Deng:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Ronald (Ron) Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Scott Doney