



DIVISION OF
CORPORATION FINANCE

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

October 23, 2020

Chiyuan Deng
Chief Executive Officer
AB INTERNATIONAL GROUP CORP.
48 Wall Street, Suite 1009
New York, NY 10005

Re: AB INTERNATIONAL GROUP CORP.
Form S-1
Filed October 16, 2020
File No. 333-249514

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 Stacie Gorman at 202 551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction