



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 15, 2018

Mr. Qingxi Meng  
Chief Executive Officer  
National Art Exchange, Inc.  
200 Vesey St., 24<sup>th</sup> Floor, Unit 24196  
New York, NY 10080

**Re: National Art Exchange, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2017**  
**Filed January 12, 2018**  
**File No. 333-199967**

Dear Mr. Meng:

We have completed our review of your filing. 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,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products