



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

DIVISION OF  
CORPORATION FINANCE

October 19, 2021

Joseph C. Passalaqua  
Chief Executive Officer  
Nine Alliance Science & Technology Group  
7325 Oswego Road  
Liverpool, NY 13090

**Re: Nine Alliance Science & Technology Group**  
**Form 10-12G**  
**Filed June 16, 2021**  
**File No. 000-56293**

Dear Mr. Passalaqua:

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,

Division of Corporation Finance  
Office of Manufacturing

cc: Stephen Mills