



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

DIVISION OF  
CORPORATION FINANCE

December 7, 2020

Seng Yeap Kok  
Chief Executive Officer  
Exsular Financial Group Inc.  
Room 1105, 11/F, Hip Kwan Commercial Building  
No.38 Pitt Street  
Yau Ma Tei, KLN, Hong Kong

**Re: Exsular Financial Group Inc.**  
**Amendment No. 1 to Registration Statement on Form 10**  
**Filed November 23, 2020**  
**File No. 000-56219**

Dear Mr. Kok:

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 Technology

cc: William B. Barnett