



DIVISION OF  
CORPORATION FINANCE

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

May 25, 2022

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

**Re: Exsular Financial Group Inc.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed on January 28, 2022**  
**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