



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

DIVISION OF  
CORPORATION FINANCE

September 17, 2020

David Chen  
Chief Executive Officer  
Token Communities Ltd.  
136-20 38th Avenue, Suite 9C  
Flushing, NY 11354

**Re: Token Communities Ltd.**  
**Form 8-K**  
**Filed July 27, 2020**  
**File No. 000-55688**

Dear Mr. Chen:

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: Jeffrey M. Stein