

**UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION**

May 1, 2019

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In the Matter of

**Walleo Inc.  
5<sup>th</sup> St. Dalong, Bldg., Ste. 14  
International Furniture Center  
Inner Mongolia, Manzhouli City, China 021400**

**ORDER DECLARING REGISTRATION  
STATEMENT ABANDONED UNDER THE  
SECURITIES ACT OF 1933, AS AMENDED**

File No. 333-222707

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Walleo Inc. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Walleo Inc. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on May 1, 2019.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Vanessa A. Countryman  
Acting Secretary