



DIVISION OF
CORPORATION FINANCE

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

September 21, 2022

Li Deng
Principal Executive Officer
Exent Corp.
Room 6B1-2, Block AB, Tianxiang Building,
Che Gong Miao, Futian District
Shenzhen, Guangdong Province,
China 517000

Re: Exent Corp.

Form 10-Q for the Quarterly Period Ended September 30, 2021

Filed November 15, 2021

File No. 333-222829

Dear Mr. Deng:

We issued comments on the above captioned filing on August 10, 2022. On August 31, 2022, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Eiko Yaoita Pyles, Staff Accountant, at 202-551-3587 or Kevin Woody, Accounting Branch Chief, at 202-551-3629 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing