



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2019

Mr. Chong Khooi You  
Chief Executive Officer  
Bioplus Life Corp.  
No 9 & 10, Jalan P4/8B, Bandar Teknologi Kajang  
43500 Semenyih, Selangor D.E.  
Malaysia

**Re: Bioplus Life Corp.**  
**Amendment No. 2 to Registration Statement on Form S-1**  
**Filed January 29, 2019**  
**File No. 333-226885**

Dear Mr. Chong Khooi You:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our November 20, 2018 letter.

Registration Statement on Form S-1 as amended January 29, 2019

Certain Relationships and Related Transactions, page 29

1. We note your response to comment 8. However, it appears that your agreements with Mr. Chong Khooi You are material and should be filed as exhibits pursuant to Item 601(b)(10)(ii)(A) of Regulation S-K. Please file these agreements or advise.

12. Income Taxes, page F-12

2. We have reviewed the changes made to Note 12 in response to comment 6 but do not believe they addressed the matters raised in our prior comment. Please revise Note 12 to include the following disclosures:

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- Include a reconciliation of your statutory tax rate to your effective tax rate for all periods presented as required by ASC 740-10-50-12.
- Disclose the amounts and related expiration dates of your operating loss carryforwards as required by ASC 740-10-50-3.

Also, the income tax provisions disclosed in Note 12 for the nine month periods ended September 30, 2018 and 2017 do not agree to the amounts reflected in your statements of operations for these periods. Please reconcile and revise these amounts.

Exhibit 5.1 - Legal Opinion, page 31

3. We note your response to comment 9 and we reissue it. Please also have counsel opine that the 4,409,000 shares being offered by the Selling Shareholder “*are*” *duly and validly issued, duly authorized, fully paid and non-assessable*. For guidance, see Section II.B.2.h of Staff Legal Bulletin No. 19 (CF), which is available on our website.

You may contact Linda Cvrkel at 202-551-3813 or Craig Arakawa at 202-551-3650 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald E. Alper at 202-551-3329 or Brigitte Lippmann at 202-551-3713 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Carl Ranno