



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2023

Panyan Yu  
Chief Financial Officer  
Greencity Acquisition Corporation  
505 Eshan Road, Floor 6  
Pudong New District  
Shanghai, China 200120

**Re: Greencity Acquisition Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 001-39404**

Dear Panyan Yu:

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 Real Estate & Construction

cc: Shuya Tan, Esq.