



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2024

Lee Chong Chow  
Chief Executive Officer  
Phoenix Plus Corp.  
2-3 & 2-5 Bedford Business Park, Jalan 3/137B  
Batu 5, Jalan Kelang Lama  
58200 Kuala Lumpur, Malaysia

**Re: Phoenix Plus Corp.**

**Form 10-K for the fiscal year ended July 31, 2023**

**Form 10-K/A for the fiscal year ended July 31, 2023**

**File No. 333-233778**

Dear Lee Chong Chow:

We have completed our review of your filings. 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