

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

February 16, 2023

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In the Matter of

**Loha Co. Ltd**  
**Room 2212A, 22nd Floor**  
**Xiangjiang Financial Center**  
**Unit 19 3rd Street, Xinghai Avenue**  
**Nanshan District Shenzhen,**  
**Guangdong Province 518066 PRC**

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

File No: 333-235426

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Loha Co. Ltd 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.

Loha Co. Ltd 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to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;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 February 16, 2023.

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

Mara Ransom  
Office Chief