



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2022

Wei Li  
Chief Executive Officer  
DongFang City Holding Group Company Limited  
Level 15, Tower 2  
Etika Twins Tower, No. 11  
Jalan Pinang , Kuala Lumpur  
50450

**Re: DongFang City Holding Group Company Limited**  
**Form 10-K for the Fiscal Year Ended October 31, 2021**  
**Filed January 28, 2022**  
**File No. 000-56120**

Dear Dr. Li:

We have reviewed your filing 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 these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended October 31, 2021

Item 9A. Controls and Procedures, page 9

1. Please amend your filing to provide management's annual report on internal control over financial reporting. Ensure you include a statement of management's responsibility for establishing and maintaining adequate internal control over financial reporting for the registrant and a statement identifying the framework used by management to evaluate the effectiveness of the registrant's internal control over financial reporting. Also, include management's assessment of the effectiveness of the registrant's internal control over financial reporting as of the end of the registrant's most recent fiscal year, including a statement as to whether or not internal control over financial reporting is effective. Refer to Item 308(a) of Regulation S-K.

Item 10. Directors, Executive Officers and Corporate Governance, page 10

2. We note that your principal executive officer is a China National. Please provide specific and prominent disclosures about the legal and operational risks associated with having business in China, consistent with the guidance in our Sample Letter to China-Based Companies, which was posted to our website on December 20, 2021. You may view the Sample Letter at the following internet address:

<https://www.sec.gov/corpfin/sample-letter-china-based-companies>

Please position disclosures made in response to all applicable comments in the forepart of the periodic report, without regard to the sectional headings utilized in the Sample Letter and notwithstanding the exemption from risk factor disclosures for smaller reporting companies. However, a discussion of whether your auditor is subject to the determinations announced by the PCAOB on December 16, 2021, and how the Holding Foreign Companies Accountable Act and related regulations may affect your company, should be provided adjacent to the cover page or in advance of the other disclosures.

Item 8. Financial Statements and Supplementary Data

Report of Independent Registered Public Accounting Firm, page F-2

3. Please amend your filing to include a revised audit report from your auditor to comply with all aspects of PCAOB Auditing Standard 3101, including the following:
- The use of section titles;
  - Identification of the dates of, or period covered by, each financial statement and related schedule, if applicable;
  - A statement indicating that the financial statements, including the related notes and any related schedule(s), identified and collectively referred to in the report as the financial statements, were audited; and
  - A statement that the audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud.

General

4. We note that your company is currently delinquent with respect to its reporting obligations under the Securities Exchange Act of 1934. In this regard, please file your quarterly reports on Form 10-Q for the quarters ended January 31, 2022 and April 30, 2022 as soon as possible.

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.

Wei Li  
DongFang City Holding Group Company Limited  
September 13, 2022  
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You may contact Isaac Esquivel at (202) 551-3395 or Shannon Menjivar at (202) 551-3856 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction