



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

DIVISION OF  
CORPORATION FINANCE

December 11, 2023

Yuk Ming, Gary Ma  
Chief Financial Officer  
WANG & LEE GROUP, Inc.  
5-6/F Wing Tai Factory Building  
3 Tai Yip Street  
Kwun Tong  
Kowloon, Hong Kong

**Re: WANG & LEE GROUP, Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2022**  
**File No. 001-41681**

Dear Yuk Ming, Gary Ma:

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: Rongwei Xie