



DIVISION OF
CORPORATION FINANCE

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

November 13, 2023

Chen Yuanhang
Chief Executive Officer
LVPAL Group Ltd.
50 West Liberty Street, Suite 880
Reno, Nevada 89501

Re: LVPAL Group Ltd.

FORM 10-K FOR THE FISCAL YEAR ENDED JANUARY 31, 2023

FILED MAY 25, 2023

RESPONSE DATED MAY 15, 2023

FILE NO. 033-20966

Dear Chen Yuanhang:

We issued comments to you on the above captioned filing on October 2, 2023. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by November 28, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Peter McPhun at 202-551-3581 or Wilson Lee at 202-551-3468 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Michael Gillespie