

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

April 28, 2023

Yunhao Chen Chief Financial Officer Dogness (International) Corporation Tongsha Industrial Estate, East District Dongguan, Guangdong 523217 People's Republic of China

> Re: Dogness (International) Corporation Form 20-F for the Year Ended June 30, 2022 Filed September 30, 2022 File No. 001-38304

Dear Yunhao Chen:

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 Manufacturing